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EXHIBIT C

**PROFFESIONAL FEES FOR THE PERIOD
DECEMBER 1, 2019 THROUGH DECEMBER 31, 2019**

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/01/2019				
Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Jasinski, Samantha	Review electric revenue testing workpaper (for the 6-months ended 6/30/2019).	\$290.00	2.5	\$725.00
Ncho-Oguie, Jean-Denis	Review Public Company Accounting Oversight Board's Risk Assessment audit response survey.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review management override journal entry control #1.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review management override journal entry control #3.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review management override journal entry control #2.	\$380.00	1.0	\$380.00
12/02/2019				
Adams, Haley	Discussion with A. Brown, J. Hamner, K. Boyce (Deloitte) regarding cost of electricity (Procurement) substantive testing approach.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with J. Hamner, K. Boyce (Deloitte) about the financial close and reporting process control workpapers.	\$230.00	0.5	\$115.00
Azebu, Matt	Review proposed decision for the 2020 cost of capital proceeding to assess the accounting impact to the 2019 financial statement.	\$230.00	1.0	\$230.00
Azebu, Matt	Review the mapping of general ledger accounts for compliance with federal energy regulatory commission reporting requirements.	\$230.00	2.5	\$575.00
Azebu, Matt	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, K. Boyce, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Review testing of design and operating effectiveness of controls related to financial close process.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
Bhattacharya, Ayush	Meeting W. Kipkirui (Deloitte) to discuss questions around documentation on Unix network's privileged access control workpaper.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address comments around privileged access review control on Unix network.	\$200.00	1.5	\$300.00
Boyce, Kyle	Discussion with M. Azebu, J. Hamner (Deloitte) about the financial close and reporting process control workpapers.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with A. Brown, H. Adams, J. Hamner (Deloitte) regarding cost of electricity (Procurement) substantive testing approach.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with S. Jasinski (Deloitte) regarding the reconciliation of Federal Energy Regulatory Commission accounts.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare Federal Energy Regulatory Commission reconciliation workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to prepare Federal Energy Regulatory Commission reconciliation workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Document information obtained from the client in the PP&E control workpaper.	\$180.00	1.0	\$180.00
Brown, Aaron	Discussion with H. Adams, J. Hamner, K. Boyce (Deloitte) regarding cost of electricity (Procurement) substantive testing approach.	\$290.00	1.0	\$290.00
Brown, Aaron	Discussion with B. Martin, E. Brown (Deloitte) regarding documentation of Accounts Payable controls.	\$290.00	1.5	\$435.00
Brown, Erin	Discussion with A. Brown, B. Martin (Deloitte) regarding documentation of Accounts Payable controls.	\$180.00	1.5	\$270.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
Brown, Erin	Clear notes with regards to journal entry testing.	\$180.00	4.0	\$720.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, K. Boyce, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding purchase order controls testing questions.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes with regards to controls over Accounts Payable.	\$180.00	3.0	\$540.00
Cochran, James	Review audit consideration around exceptions identified in general information technology controls.	\$380.00	0.5	\$190.00
Cochran, James	Review interim general information technology workpaper on system configuration controls.	\$380.00	1.0	\$380.00
Giamanco, Patrick	Review PG&E information technology audit for the change management testing workpapers.	\$330.00	1.0	\$330.00
Hamner, Jack	Prepare the substantive analytic to test the Portfolio Allocation Balancing Account.	\$230.00	3.5	\$805.00
Hamner, Jack	Document testing for the varying costs of electricity during the preparation of the substantive analytic testing the Portfolio Allocation Balancing Account.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with A. Brown, H. Adams, K. Boyce (Deloitte) regarding cost of electricity (Procurement) substantive testing approach.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with M. Azebu, K. Boyce (Deloitte) about the financial close and reporting process control workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with J. Myers (PG&E), R. Uy (Deloitte) regarding Federal Energy Regulatory Commission filing process.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding purchase order controls testing questions.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
Jasinski, Samantha	Discussion with K. Boyce (Deloitte) regarding the reconciliation of Federal Energy Regulatory Commission accounts.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, K. Boyce, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with J. Ncho Oguie (Deloitte) regarding Meter to Cash gas rate change control design and operating effectiveness assessment.	\$290.00	0.5	\$145.00
K, Kavya	Prepare audit requests for information technology control testing for the roll forward testing approach.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Review received audit requests for information technology control testing to evaluate if additional requests are needed based on support received.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address within the assessment of exceptions identified in general information technology control testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting A. Bhattacharya (Deloitte) to discuss questions around documentation on Unix network's privileged access control workpaper.	\$230.00	1.5	\$345.00
Leonard, Allison	Review data analytic dashboard summary for census data.	\$330.00	1.0	\$330.00
Mahajan, Madhav	Prepare the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Mahajan, Madhav	Continue to prepare the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	3.0	\$540.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
Mahajan, Madhav	Continue to prepare the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Martin, Blake	Close notes within the Journal Entry Planning Summary Memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension Risk Assessment workpapers.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within the Potential Adjustment Report meeting control.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with B. Rice, R. Uy (Deloitte) regarding pension testing.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with R. Uy, J. Hamner, E. Brown, K. Boyce, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with A. Brown, E. Brown (Deloitte) regarding documentation of Accounts Payable controls.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the OPTIX tool profiling report utilized for Journal Entry Testing.	\$230.00	0.5	\$115.00
Nambiar, Sachin	Update call with M. Fazil, S. Misra, K. Kavya (Deloitte) to discuss year end testing.	\$200.00	0.2	\$40.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski (Deloitte) regarding Meter to Cash gas rate change control design and operating effectiveness assessment.	\$380.00	0.5	\$190.00
Rice, Blake	Discussion with B. Martin, R. Uy (Deloitte) regarding pension testing.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Close notes on electric revenue substantive analytic.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with J. Myers (PG&E), J. Hamner (Deloitte) regarding Federal Energy Regulatory Commission filing process.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for balancing account substantive testing.	\$200.00	7.0	\$1,400.00
Uy, Rycel	Discussion with B. Rice, B. Martin (Deloitte) regarding pension testing.	\$200.00	1.0	\$200.00
12/03/2019				
Alfahhad, Abdulrahman	Extract employee names and job titles from PGE terminal to evaluate the appropriateness of user access against their functional roles.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with J. Ncho Oguie, B. Martin (Deloitte) regarding the testing approach to the Potential Adjustment Report meeting related control.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with K. Boyce (Deloitte) regarding the reconciliation of trial balance under Generally Accepted Accounting Principles to Federal Energy Regulatory Commission Form-1 accounts.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with J. Hamner, K. Boyce (Deloitte) regarding the financial close and reporting process control workpapers.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with J. Ncho Oguie, B. Martin, R. Uy (Deloitte) regarding the testing approach to Potential Adjustment Report meeting related control.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with J. Ncho Oguie, J. Jasinski, B. Rice (Deloitte) regarding the testing project plan and timeline for year end audit procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Review the testing of operating effectiveness of potential adjustment report meeting related control in preparation for discussion with J. Ncho Oguie (Deloitte).	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
Azebu, Matt	Review the testing of design and operating effectiveness of internal controls related to financial close and reporting process.	\$230.00	2.5	\$575.00
Azebu, Matt	Research the relevant accounting guidance related to the tax benefits monetization transaction.	\$230.00	2.0	\$460.00
Boyce, Kyle	Prepare Federal Energy Regulatory Commission reconciliation workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Update audit consideration documentation to the related parties memo.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on property, plant and equipment (PP&E) control workpapers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with M. Azebu (Deloitte) regarding the reconciliation of trial balance under Generally Accepted Accounting Principles to Federal Energy Regulatory Commission Form-1 accounts.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with M. Azebu, J. Hamner (Deloitte) regarding the financial close and reporting process control workpapers.	\$180.00	0.5	\$90.00
Brown, Erin	Close notes with regards to controls over Accounts Payable.	\$180.00	5.0	\$900.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding Accounts Payable Control testing approaches and documentation.	\$180.00	0.5	\$90.00
Carson, George	Prepare data analytic for census data.	\$180.00	3.0	\$540.00
Chopra, Harshita	Analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	0.5	\$90.00
Cochran, James	Review interim general information technology workpaper on access security controls.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the control exception around SAP function around privileged access.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss leading practices for testing SAP technology controls.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with M. Azebu, K. Boyce (Deloitte) regarding the financial close and reporting process control workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Clear notes for the financial close and reporting process control workpaper.	\$230.00	2.5	\$575.00
Hamner, Jack	Reconcile the balancing account leadsheet and the regulatory balancing account substantive workpaper to assess testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Map the Company's costs of electricity (pre-adoption of the Portfolio Allocation Balancing Account) to support the Company's one-time transfer of costs in June.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with L. Fukui (PG&E) to discuss the flow of costs of electricity through the Company's various electric procurement balancing accounts.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, B. Rice (Deloitte) regarding the testing project plan and timeline for year end audit procedures.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform reconciliation of hours worked by team members to total amount of audit fees approved.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to perform reconciliation of hours worked by team members to total amount of audit fees approved.	\$290.00	2.0	\$580.00
K, Kavya	Address notes around segregation of duties for fixed asset tracking system.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
Kipkirui, Winnie	Review Batch Job monitoring control for year-end testing for Advanced Billings System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review Batch Job monitoring control for year-end testing for fixed asset tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review audit testing around information technology tools.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long, P. Giamanco (Deloitte) to discuss the control exception around SAP function around privileged access.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes around Privileged access control for gas trades tracking system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes within Privileged access control for advice billing system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document internal control consideration around control exception identified in SAP system.	\$230.00	2.0	\$460.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss leading practices for testing SAP technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss the control exception around SAP function around privileged access.	\$290.00	0.5	\$145.00
Mahajan, Madhav	Prepare the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	4.0	\$720.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
Martin, Blake	Discussion with J. Ncho Oguie, M. Azebu (Deloitte) regarding the testing approach to the Potential Adjustment Report meeting related control.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with J. Ncho Oguie, M. Azebu, R. Uy (Deloitte) regarding the testing approach to Potential Adjustment Report meeting related control.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding Accounts Payable Control testing approaches and documentation.	\$230.00	0.5	\$115.00
Nambiar, Sachin	Complete year end testing for control to test password settings in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Document password settings testing for SAP system's Governance, Risk and Compliance module.	\$200.00	2.0	\$400.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, B. Martin, R. Uy (Deloitte) regarding the testing approach to Potential Adjustment Report meeting related control.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, B. Martin (Deloitte) regarding the testing approach to the Potential Adjustment Report meeting related control.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with J. Jasinski, M. Azebu, B. Rice (Deloitte) regarding the testing project plan and timeline for year end audit procedures.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with J. Ncho Oguie, J. Jasinski, M. Azebu (Deloitte) regarding the testing project plan and timeline for year end audit procedures.	\$230.00	1.0	\$230.00
Uy, Rycel	Discussion with J. Ncho Oguie, M. Azebu, B. Martin (Deloitte) regarding the testing approach to Potential Adjustment Report meeting related control.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
Uy, Rysel	Update documentation for balancing account substantive testing.	\$200.00	6.0	\$1,200.00
12/04/2019				
Alfahhad, Abdulrahman	Obtain audit evidence around the monitoring tool for infrastructure servers.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update audit requests for support not yet received for information technology control testing.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss current information technology audit status.	\$200.00	1.0	\$200.00
Azebu, Matt	Discussion with J. Ncho Oguie, J. Jasinski, B. Rice, S. Nambiar (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with K. Xu (PG&E) to discuss preliminary risk assessment considerations and timing of current year audit procedures related to tax.	\$230.00	1.0	\$230.00
Azebu, Matt	Update documentation of risk assessment related to regulatory matters (i.e. orders instituting investigation).	\$230.00	2.0	\$460.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Continue to close notes on financial close and reporting process control workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Prepare Federal Energy Regulatory Commission reconciliation workpaper.	\$180.00	0.5	\$90.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.5	\$270.00
Brown, Erin	Clear notes to controls over Accounts Payable.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
Brown, Erin	Clear notes to journal entry testing.	\$180.00	4.0	\$720.00
Cochran, James	Review interim general information technology workpaper on change management controls.	\$380.00	1.0	\$380.00
Cochran, James	Call with B. Long, P. Giamanco (Deloitte) to discuss leading practices for testing SAP technology controls , including potential control exceptions identified.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Call with S. Misra, B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with S. Misra, K. Kavya (Deloitte), I. Kakarla, U. Ghanta (PG&E) to discuss running testing scripts for segregation of duties.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare for call with S. Misra, K. Kavya (Deloitte), Indira, Udaya (PG&E) for running testing scripts for segregation of duties.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Call with B. Long, J. Cochran (Deloitte) to discuss leading practices for testing SAP technology controls , including potential control exceptions identified.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss PG&E information technology audit status and the PG&E FY'20 scheduling of resources on mysource.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with S. Misra, M. Fazil, B. Long, W. Kipkirui (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$330.00	1.0	\$330.00
Goswami, Pratiti	Draft email to V. Hennessy (Deloitte) regarding requirements of Plan Asset testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the regulatory balancing account substantive workpaper.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
Hamner, Jack	Map the Company's costs of electricity (pre-adoption of the Portfolio Allocation Balancing Account) to support the Company's one-time transfer of costs in June.	\$230.00	2.5	\$575.00
Hamner, Jack	Address notes with the financial close and reporting process control workpaper.	\$230.00	2.5	\$575.00
Jasinski, Samantha	Review the Company's approach to testing internal capital controls including assess reasonableness and whether it is in accordance with Public Company Accounting Oversight Board's guidance.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review Electric balancing account reconciliation review formula inputs workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review gas balancing account reconciliation review formula inputs workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Clear notes within regulatory asset control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Clear notes within interim testing regulatory balancing account control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Clear notes within regulatory risk assessment workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Clear notes within revenue sectional memorandum (regarding overview of revenue streams).	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, B. Rice, S. Nambiar (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$290.00	1.0	\$290.00
K, Kavya	Call with M. Fazil, S. Misra (Deloitte), I. Kakarla, U. Ghanta (PG&E) to discuss running testing scripts for segregation of duties.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
Kipkirui, Winnie	Document mitigating controls that address the control exceptions identified in information technology controls.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long, P. Giamanco (Deloitte) to discuss PG&E information technology audit status and the PG&E FY'20 scheduling of resources on mysource.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review the SAP control exceptions around mitigating procedures performed to understand if it appropriately address the information technology risk.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Call with S. Misra, M. Fazil, B. Long, P. Giamanco (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfahhad (Deloitte) to discuss current information technology audit status.	\$230.00	1.0	\$230.00
Long, Brittany	Call with S. Misra, M. Fazil, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$290.00	1.0	\$290.00
Long, Brittany	Call with P. Giamanco, J. Cochran (Deloitte) to discuss leading practices for testing SAP technology controls , including potential control exceptions identified.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad (Deloitte) to discuss current information technology audit status.	\$290.00	1.0	\$290.00
Misra, Saurabh	Call with M. Fazil, B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$290.00	1.0	\$290.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
Misra, Saurabh	Call with M. Fazil, K. Kavya (Deloitte), I. Kakarla, U. Ghanta (PG&E) to discuss running testing scripts for segregation of duties.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Discussion with J. Ncho Oguie, J. Jasinski, M. Azebu, B. Rice (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$200.00	1.0	\$200.00
Ncho-Oguie, Jean-Denis	Discussion with J. Jasinski, M. Azebu, B. Rice, S. Nambiar (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with J. Ncho Oguie, J. Jasinski, M. Azebu, S. Nambiar (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Close notes on the electric revenue workpaper.	\$200.00	3.0	\$600.00
Uy, Rysel	Update documentation for balancing accounting substantive control testing.	\$200.00	8.0	\$1,600.00
12/05/2019				
Alfahhad, Abdulrahman	Meeting with S. Misra, W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Document the audit testing for Service Management Center (ticketing system).	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Continue to perform audit testing on the monitoring tool for infrastructure servers.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Call with W. Kipkirui, B. Long, P. Giamanco (Deloitte), T. Yuen (PG&E) to discuss PG&E information technology audit control exceptions around SAP and next steps.	\$200.00	0.5	\$100.00

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<i>2019 Audit Services</i>				
12/05/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, S. Nambiar (Deloitte), D. Kung (PG&E) to discuss batch job monitoring controls for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with D. Kung (PG&E) to go through the control steps for the Batch Job Monitoring controls.	\$200.00	1.0	\$200.00
Azebu, Matt	Review testing of journal entry review control design and operating effectiveness.	\$230.00	3.5	\$805.00
Azebu, Matt	Discussion with J. Ncho Oguie, J. Jasinski, S. Misra (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$230.00	1.0	\$230.00
Azebu, Matt	Review testing of operating effectiveness of potential adjustment report meeting control.	\$230.00	2.5	\$575.00
Azebu, Matt	Discussion with B. Rice, P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski (Deloitte) regarding status of Advisory interim testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with S. Jasinski, B. Martin, J. Hamner (Deloitte) to discuss the audit team's testing plan for the month of December.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding Plan Asset confirmations and Fair Value Hierarchy support for year-end audit.	\$230.00	0.5	\$115.00
Boyce, Kyle	Prepare cash collection tie out for 6/30/19.	\$180.00	3.0	\$540.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to close notes on financial close and reporting process control workpaper.	\$180.00	1.0	\$180.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Boyce, Kyle	Continue to update audit consideration documentation to the related parties memo.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update financial close and reporting process risk of material misstatement workpaper.	\$180.00	0.5	\$90.00
Brown, Erin	Document entity-level controls around company addressing communication with customers.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with A. Jones (PG&E) over controls surrounding the approval structure within Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's control over the approval of Non-Purchase Order invoices within Accounts Payable.	\$180.00	3.0	\$540.00
Brown, Erin	Document PG&E's Designator's report control within Accounts Payable.	\$180.00	2.5	\$450.00
Carson, George	Continue to prepare data analytic for census data.	\$180.00	1.5	\$270.00
Giamanco, Patrick	Call with S. Misra (Deloitte) to discuss PG&E information technology audit testing approaches and workpaper review comments.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long, A. Alfahhad (Deloitte), T. Yuen (PG&E) to discuss PG&E information technology audit control exceptions around SAP and next steps.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Discussion with B. Rice, B. Long, W. Kipkirui, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of information technology interim audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review PG&E information technology audit for the change management testing workpapers.	\$330.00	1.0	\$330.00
Gillam, Tim	Discussion with J. Ncho Oguie (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$380.00	1.0	\$380.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Hamner, Jack	Meeting with S. Jasinski, M. Azebu, B. Martin (Deloitte) to discuss the audit team's testing plan for the month of December.	\$230.00	1.0	\$230.00
Hamner, Jack	Address the Power and Utility studio's notes within the property, plant, and equipment control workpapers.	\$230.00	3.5	\$805.00
Hamner, Jack	Pull support from the SAP system for property, plant, and equipment selections made by the off-site studio team.	\$230.00	1.0	\$230.00
Hamner, Jack	Calculate the company's Public Purpose Program budgets to support amounts booked to the Energy Efficiency balancing accounts (Deloitte selections).	\$230.00	2.5	\$575.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding Plan Asset confirmations and Fair Value Hierarchy support for year-end audit.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Gather prior year support to respond to questions from P. Goswami (Deloitte) regarding the Plan Asset testing for the year-end audit.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Discussion with B. Rice, P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of Advisory interim testing.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with M. Azebu, B. Martin, J. Hamner (Deloitte) to discuss the audit team's testing plan for the month of December.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, S. Misra (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Clear notes on electric revenue substantive testing workpaper.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Clear notes on gas revenue substantive testing workpaper.	\$290.00	2.5	\$725.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
K, Kavya	Prepare user validations for SAP system, Enterprise Resource Planning Central Component module and comparing it with Q3 recertification reports.	\$200.00	4.0	\$800.00
Kamra, Akanksha	Assess overall audit impact around entity-level controls' operating effectiveness.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Meeting with S. Misra, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review reports from SAP business warehouse to understand the report logic.	\$230.00	0.8	\$184.00
Kipkirui, Winnie	Call with B. Long, A. Alfahhad, P. Giamanco (Deloitte), T. Yuen (PG&E) to discuss PG&E information technology audit control exceptions around SAP and next steps.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document evaluation of exceptions identified in general information technology control testing for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with S. Nambiar, A. Alfahhad (Deloitte), D. Kung (PG&E) to discuss batch job monitoring controls for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Discussion with B. Rice, P. Giamanco, B. Long, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of information technology interim audit.	\$230.00	0.5	\$115.00
Long, Brittany	Call with W. Kipkirui, A. Alfahhad, P. Giamanco (Deloitte), T. Yuen (PG&E) to discuss PG&E information technology audit control exceptions around SAP and next steps.	\$290.00	0.5	\$145.00
Long, Brittany	Discussion with B. Rice, P. Giamanco, W. Kipkirui, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of information technology interim audit.	\$290.00	0.5	\$145.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Martin, Blake	Research related to the year-end disclosure of Critical Audit Matters and the relevant Risk Factors as requested by K. Mallonee (PGE).	\$230.00	1.0	\$230.00
Martin, Blake	Meeting with S. Jasinski, M. Azebu, J. Hamner (Deloitte) to discuss the audit team's testing plan for the month of December.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Potential Adjustment Report control testing workpaper.	\$230.00	3.5	\$805.00
Misra, Saurabh	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit testing approaches and workpaper review comments.	\$290.00	0.5	\$145.00
Misra, Saurabh	Meeting with A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Discussion with J. Ncho Oguie, J. Jasinski, M. Azebu (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$290.00	1.0	\$290.00
Misra, Saurabh	Prepare for discussion with J. Ncho Oguie, J. Jasinski, M. Azebu (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$290.00	0.5	\$145.00
Nambiar, Sachin	Meeting with W. Kipkirui, A. Alfahhad (Deloitte), D. Kung (PG&E) to discuss batch job monitoring controls for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Discussion with B. Rice, P. Giamanco, B. Long, W. Kipkirui, M. Azebu, S. Jasinski (Deloitte) regarding status of Advisory interim testing.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$380.00	1.0	\$380.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Ncho-Oguie, Jean-Denis	Discussion with J. Jasinski, M. Azebu, S. Misra (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of Advisory interim testing.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on revenue substantive analytic.	\$200.00	4.0	\$800.00
Uy, Rycel	Update documentation for balancing account substantive testing.	\$200.00	9.0	\$1,800.00
12/06/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), W. Cho (PG&E) regarding SAP system's Governance, Risk and Compliance module for new user access control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with M. Fazil, S. Nambiar, W. Kipkirui (Deloitte), K. Worley (PG&E) to discuss SAP Change Management control.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding the potential adjustment report control testing procedures and approach.	\$230.00	1.0	\$230.00
Azebu, Matt	Review updated documentation including clear notes on journal entry review control.	\$230.00	3.0	\$690.00
Bhattacharya, Ayush	Document year-end procedures for common change management control.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Track open versus received audit requests for information technology control testing.	\$200.00	2.0	\$400.00
Boyce, Kyle	Address notes on plant, property, and equipment control workpapers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	5.5	\$990.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/06/2019				
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.5	\$270.00
Brown, Erin	Close notes with regards to controls over Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Review entity-level controls around company addressing communication with customers.	\$180.00	2.0	\$360.00
Brown, Erin	Document entity-level control regarding establishing employee Code of Conduct.	\$180.00	3.0	\$540.00
Carson, George	Continue to prepare data analytic for census data.	\$180.00	2.0	\$360.00
Fazil, Mohamed	Address notes in control testing for restricted data transfer in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes in control testing for restricted privileged access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with S. Nambiar, A. Alfahhad, W. Kipkirui (Deloitte), K. Worley (PG&E) to discuss SAP Change Management control.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes in control testing for restricted privileged access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Review PG&E information technology audit for the access security testing workpapers.	\$330.00	1.0	\$330.00
Hamner, Jack	Recalculate the company's Public Purpose Program budgets to support amounts booked to the Energy Efficiency balancing accounts (Deloitte selections).	\$230.00	3.5	\$805.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/06/2019				
Hamner, Jack	Pull support from the SAP system for property, plant, and equipment selections made by the off-site studio team.	\$230.00	1.0	\$230.00
Hamner, Jack	Address the Power and Utility studio's notes within the property, plant, and equipment control workpapers.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes with the financial close and reporting process control workpaper.	\$230.00	2.0	\$460.00
K, Kavya	Document batch job monitoring control based on discussion with D. Kung (PG&E).	\$200.00	2.0	\$400.00
K, Kavya	Meeting with D. Kung (PG&E) to go through the control steps for the Batch Job Monitoring controls.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Discussion with S. Varshney (Deloitte) regarding payroll assessment and testing entity-level controls.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Prepare year end documentation for the change management common control.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), W. Cho (PG&E) regarding SAP system's Governance, Risk and Compliance module for new user access control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with M. Fazil, S. Nambiar, A. Alfahhad (Deloitte), K. Worley (PG&E) to discuss Change Management control around SAP system.	\$230.00	0.5	\$115.00
Leonard, Allison	Continue to review data analytic dashboard summary for census data.	\$330.00	1.0	\$330.00
Long, Brittany	Review interim workpapers related to SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim workpapers related to non-SAP system.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Potential Adjustment Report control testing workpapers.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/06/2019				
Martin, Blake	Close notes within Source to Pay control for the special approval designators report.	\$230.00	2.5	\$575.00
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding the potential adjustment report control testing procedures and approach.	\$230.00	1.0	\$230.00
Nambiar, Sachin	Meeting with M. Fazil, A. Alfahhad, W. Kipkirui (Deloitte), K. Worley (PG&E) to discuss SAP Change Management control.	\$200.00	0.5	\$100.00
Nambiar, Sachin	Complete password settings testing for SAP system's Business Warehouse.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Complete password settings testing for SAP system's Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Complete password settings testing for SAP system's Governance, Risk and Compliance module.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for balancing accounting substantive testing.	\$200.00	5.0	\$1,000.00
Uy, Rycel	Update documentation for pension controls testing.	\$200.00	3.0	\$600.00
Varshney, Swati	Discussion with A. Kamra (Deloitte) regarding payroll assessment and testing entity-level controls.	\$230.00	1.0	\$230.00
12/09/2019				
Alfahhad, Abdulrahman	Call T. Yuen (PG&E) to follow up on audit requests for information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), T. Nguyen (PG&E) for walkthrough for SAP system, Governance, Risk and Compliance module for segregation of duties controls.	\$200.00	0.5	\$100.00
Azebu, Matt	Review mapping of general ledger accounts in trial balance for compliance with federal energy regulatory commission reporting requirements.	\$230.00	2.0	\$460.00

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December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Review mapping of general ledger accounts in trial balance.	\$230.00	3.0	\$690.00
Azebu, Matt	Research examples of disclosures including critical audit matters to provide to K. Mallonee (PG&E).	\$230.00	1.0	\$230.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Work on the electric and gas revenue report tie outs for 6/30/19.	\$180.00	3.5	\$630.00
Boyce, Kyle	Discussion with B. Rice (Deloitte) with regards to meter to cash customer care and billing high bill control testing procedures.	\$180.00	0.5	\$90.00
Boyce, Kyle	Map new General ledger accounts to leadsheets and create new leadsheets for necessary sections.	\$180.00	3.0	\$540.00
Boyce, Kyle	Close notes on plant, property, and equipment workpapers.	\$180.00	1.0	\$180.00
Brown, Aaron	Discussion with J. Potts, W. Meredith, B. Rice, B. Martin, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$290.00	0.5	\$145.00
Brown, Erin	Document entity-level controls around company establishing human resource policies.	\$180.00	2.0	\$360.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Brown, Erin	Close with regards to controls over billings.	\$180.00	2.0	\$360.00

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December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's control over the approval of Non-Purchase Order invoices within Accounts Payable.	\$180.00	2.0	\$360.00
Chopra, Harshita	Analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	3.0	\$540.00
Chopra, Harshita	Discussion with B. Martin, A. Sharma (Deloitte) regarding status of entity-level controls.	\$180.00	0.5	\$90.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	3.0	\$540.00
Dugan, Anne	Review prior year tax memos in preparation of current year control and substantive work to become familiar with the income tax background.	\$330.00	3.0	\$990.00
Fannin, Sam	Review planning documents around regulatory balancing accounts.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Review password settings for default accounts for SAP system.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare the questionnaire for the walkthrough call on SAP system, Governance, Risk and Compliance module for segregation of duties Review.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with T. Nguyen (PG&E) on SAP system, Governance, Risk and Compliance module for segregation of duties Review.	\$230.00	1.0	\$230.00

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December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Giamanco, Patrick	Review PG&E information technology audit security testing workpaper.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long (Deloitte) to discuss information technology audit year end testing approach, findings, resource plan, and project needs before year end.	\$330.00	1.0	\$330.00
Hamner, Jack	Perform substantive analytical procedures to test the Company's cost procurement balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Reconcile the population of accounts tested in the regulatory balancing account testing workpaper to the leadsheet of the company's regulatory accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Close out differences in the balancing account substantive testing workpaper by building in approved adjustments to the company's public purpose program budgets.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Continue to clear notes on electric revenue substantive testing workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Perform high-level review of the entity-level control workpaper to assess status.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Draft email to A. Kamra (Deloitte) regarding status of the entity-level control workpaper.	\$290.00	0.5	\$145.00
K, Kavya	Add additional audit requests for information technology control testing for the roll forward testing approach.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Kipkirui, Winnie	Document year end testing for customer care and billing system around the Changes Approved control.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document year end testing for Unix network's control around system configuration.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document year end controls testing for implementing changes for fixed asset tracking system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), T. Nguyen (PG&E) for walkthrough for SAP system, Governance, Risk and Compliance module for segregation of duties controls.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to discuss information technology audit year end testing approach, findings, resource plan, and project needs before year end.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Balance Sheet Variance Analysis Control testing workpaper.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with H. Chopra, A. Sharma (Deloitte) regarding status of entity-level controls.	\$230.00	0.5	\$115.00
Martin, Blake	Draft the Benefits Mortality Assumption Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Update the Benefits Mortality Assumption Memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with J. Potts, W. Meredith, A. Brown, B. Rice, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Martin, Blake	Documentation update of the Potential Adjustment Report meeting control testing workpaper.	\$230.00	4.0	\$920.00
Meredith, Wendy	Review PG&E pension and post retirement year end obligation memo.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with J. Potts, A. Brown, B. Rice, B. Martin, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review monitoring control around privileged access for development of SAP system.	\$290.00	2.0	\$580.00
Potts, John	Discussion with W. Meredith, A. Brown, B. Rice, B. Martin, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$330.00	0.5	\$165.00
Rice, Blake	Discussion with K. Boyce (Deloitte) with regards to meter to cash customer care and billing high bill control testing procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Potts, W. Meredith, A. Brown, B. Martin, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Sharma, Ashish	Discussion with B. Martin, H. Chopra (Deloitte) regarding status of entity-level controls.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Uy, Rysel	Discussion with J. Potts, W. Meredith, A. Brown, B. Rice, B. Martin (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$200.00	0.5	\$100.00
12/10/2019				
Adams, Haley	Review regulatory balancing account testing and leadsheets to assist with testing questions.	\$230.00	0.5	\$115.00
Adams, Haley	Discussion with J. Hamner, R. Uy (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Alfahhad, Abdulrahman	Meeting with A. Bhattacharya (Deloitte) to discuss year-end information technology testing approach.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Document the audit auditing on the monitoring tool for infrastructure servers.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Call with T. Yuen (PG&E) to follow up on audit requests for information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Assess system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Extract employee names and job titles from PGE terminal to compare user access against their functional roles.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Finalize documenting the audit testing for Service Management Center (ticketing system).	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Azebu, Matt	Review timing of year-end audit procedures and the audit support requests in connection with such procedures in preparation for meeting with J. Garboden (PG&E).	\$230.00	1.5	\$345.00
Azebu, Matt	Address notes to the audit engagement risk considerations.	\$230.00	2.5	\$575.00
Azebu, Matt	Address notes on the audit planning/summary memo.	\$230.00	3.0	\$690.00
Azebu, Matt	Prepare agenda for interim call with focused support program quality reviewer detailing status of workpapers to be sent for review.	\$230.00	1.0	\$230.00
Basilico, Ellen	Meeting with T. Gillam (Deloitte) for December Audit Committee Meeting.	\$380.00	1.0	\$380.00
Basilico, Ellen	Meeting with T. Gillam (Deloitte) to discuss Audit Committee December meeting audit plan.	\$380.00	0.5	\$190.00
Bhattacharya, Ayush	Meeting with A. Alfahhad (Deloitte) to discuss year-end information technology testing approach.	\$200.00	1.0	\$200.00
Boyce, Kyle	Close notes on plant, property, and equipment workpapers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Tie out the electric and gas revenue report for 6/30/19.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to close notes on financial close and reporting process control workpaper.	\$180.00	3.5	\$630.00
Brown, Aaron	Meeting with J. Hamner (Deloitte), W. Perez (PG&E) to discuss transfers booked to establish the Portfolio Allocation Balancing Account.	\$290.00	1.0	\$290.00
Brown, Erin	Review audit support for testing over entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding documentation of controls over the approval and review of Non-Purchase Order invoices.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Brown, Erin	Clear notes with regards to controls over Billings.	\$180.00	1.0	\$180.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding documentation of PG&E entity-level controls.	\$180.00	0.5	\$90.00
Brown, Erin	Update documentation over Billings controls to include year-end instances.	\$180.00	2.0	\$360.00
Carson, George	Continue to prepare data analytic for census data.	\$180.00	2.5	\$450.00
Chopra, Harshita	Continue to analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	2.0	\$360.00
Chopra, Harshita	Continue to analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	3.0	\$540.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	2.0	\$360.00
Chopra, Harshita	Analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	4.0	\$720.00
Dugan, Anne	Review prior year control workpapers around income taxes to become familiar with the income tax background.	\$330.00	2.0	\$660.00
Dugan, Anne	Review current year planning documents on income taxes.	\$330.00	2.0	\$660.00
Fannin, Sam	Review planning documents around regulatory balancing accounts.	\$330.00	4.0	\$1,320.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Fazil, Mohamed	Review access validations in the SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting (partial) with W. Kipkirui, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss information technology audit testing approaches, testing status, and year end plan.	\$330.00	1.0	\$330.00
Gillam, Tim	Meeting with E. Basilico (Deloitte) to discuss Audit Committee December meeting audit plan.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with E. Basilico (Deloitte) for December Audit Committee Meeting.	\$380.00	1.0	\$380.00
Hamner, Jack	Discussion with H. Adams, R. Uy (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with D. DeMartini (PG&E) to discuss the company's Additions and Retirements review control in the property, plant, and equipment process.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with A. Brown (Deloitte), W. Perez (PG&E) to discuss transfers booked to establish the Portfolio Allocation Balancing Account.	\$230.00	1.0	\$230.00
Hamner, Jack	Review property, plant, and equipment control.	\$230.00	2.0	\$460.00
Hamner, Jack	Perform substantive analytical procedures to test the Company's cost procurement balancing accounts.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Jasinski, Samantha	Review entity-level control around company's process around internal and external communication.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review entity-level control around company's process around risk assessment around fraud risk.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review entity-level control around company's process around risk assessment around financial statement risk.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review entity-level control around company's process around maintaining company's control environment.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review entity-level control around company's process around monitoring company's operations of controls.	\$290.00	2.0	\$580.00
K, Kavya	Perform testing around Oracle SAP Backup controls.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document Terminations common control for year end testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document year end testing for Windows Privileged User Access Review control.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document Oracle system user Access Review control.	\$230.00	3.0	\$690.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss information technology audit testing approaches, testing status, and year end plan.	\$290.00	1.0	\$290.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding documentation of PG&E entity-level controls.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding documentation of controls over the approval and review of Non-Purchase Order invoices.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the potential adjustment report control working papers.	\$230.00	5.0	\$1,150.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review monitoring control around process chain for SAP system.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Complete workpaper for control around network setting configuration.	\$200.00	3.0	\$600.00
Sharma, Ashish	Test operating effectiveness of entity-level controls of the company.	\$180.00	3.0	\$540.00
Sharma, Ashish	Continue testing operating effectiveness of the control of the company.	\$180.00	2.0	\$360.00
Uy, Rysel	Document balancing accounts substantive testing.	\$200.00	8.0	\$1,600.00
Uy, Rysel	Discussion with J. Hamner, H. Adams (Deloitte) regarding balancing accounts substantive testing.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with A. Bhattacharya (Deloitte) to discuss examples of year end testing documents.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with A. Dugan, B. Rice (Deloitte), K. Xu, T. Lewis (PG&E) regarding tax controls specifically related to return to accrual adjustments and schedule M process.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with A. Dugan, B. Rice (Deloitte), J. Evans, M. Koltunova (PG&E) regarding tax repairs controls.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with P. Giamanco, W. Kipkirui, B. Long, S. Jasinski (Deloitte) regarding planning on year end advisory items including Segregation of Duties and Interface controls.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the design of internal controls regarding tax in preparation for meeting with K. Xu, T. Lewis (PG&E).	\$230.00	2.0	\$460.00
Azebu, Matt	Review the tax repair deduction walkthrough slides provided by M. Koltunova (PG&E).	\$230.00	2.5	\$575.00
Bhattacharya, Ayush	Address notes for segregation of duties control for Meter Data Management System.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Document year-end procedures for common change management control for gas trades tracking system.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Continue to document year-end procedures for common change management control for gas trades tracking system.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Meeting with A. Alfahhad (Deloitte) to discuss examples of year end testing documents.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Bhattacharya, Ayush	Track open versus received audit requests for information technology control testing.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address notes around segregation of duties for Customer billing reporting module.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Address notes for Change Management Common Control.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Address notes for customer care and billing system for segregation of duties control testing.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Address notes around segregation of duties for Advanced Billings System.	\$200.00	1.0	\$200.00
Boyce, Kyle	Close notes on financial close and reporting process controls workpapers.	\$180.00	3.5	\$630.00
Boyce, Kyle	Discussion with N. Riojas (PG&E) regarding fraud management inquiry questions.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with R. Krannich, A. Chung (PG&E), B. Rice (Deloitte) about the cash flow controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare selections for construction in progress additions testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare for cash flow control walkthrough meetings.	\$180.00	2.0	\$360.00
Brown, Erin	Update documentation over Billings controls to include year-end instances.	\$180.00	2.5	\$450.00
Brown, Erin	Evaluate entity-level controls around board of director's oversight over internal control environment.	\$180.00	1.0	\$180.00
Brown, Erin	Add additional requests for the testing of entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Rice (Deloitte) regarding status of source to pay controls.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Dugan, Anne	Discussion with M. Azebu, B. Rice (Deloitte), K. Xu, T. Lewis (PG&E) regarding tax controls specifically related to return to accrual adjustments and schedule M process.	\$330.00	1.5	\$495.00
Dugan, Anne	Discussion with M. Azebu, B. Rice (Deloitte), J. Evans, M. Koltunova (PG&E) regarding tax repairs controls.	\$330.00	1.5	\$495.00
Dugan, Anne	Review prior year tax repairs workpaper and relevant legislation to become familiar with the income tax background.	\$330.00	1.0	\$330.00
Fannin, Sam	Review balancing account control.	\$330.00	4.0	\$1,320.00
Fazil, Mohamed	Call with P. Giamanco (Deloitte) to discuss information technology audit testing approaches for user access testing and report testing.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Email I. Kakarla (PG&E) with questions on SAP system's business warehouse Change management review.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui, B. Long, S. Misra, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with K. Tschoe (PG&E) to discuss transaction code used to execute programs within SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Review PG&E information technology audit for the access security testing workpapers.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review summary memo around access security testing approaches.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Discussion with W. Kipkirui, B. Long, S. Jasinski, M. Azebu (Deloitte) regarding planning on year end control testing items including Segregation of Duties and Interface controls.	\$330.00	0.5	\$165.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Giamanco, Patrick	Call with M. Fazil (Deloitte) to discuss information technology audit testing approaches for user access testing and key report testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss information technology audit testing status for SAP , including potential control exceptions identified.	\$330.00	0.5	\$165.00
Hamner, Jack	Call with B. Ligon (Deloitte) to discuss reconciling the population of Construction Work in Progress per SAP to the company-provided support.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Rice, B. Martin (Deloitte) regarding the status of year end Audit support requests and the preparation of a year-end comprehensive listing of audit requests.	\$230.00	0.5	\$115.00
Hamner, Jack	Close out differences in the balancing account substantive testing workpaper by building in approved adjustments to the company's public purpose program budgets.	\$230.00	3.0	\$690.00
Hamner, Jack	Review the design and implementation of the company's treasury - cash controls as documented in control workpapers.	\$230.00	2.0	\$460.00
Hamner, Jack	Review the design and implementation of the company's treasury controls as documented in control workpapers.	\$230.00	2.0	\$460.00
Jasinski, Samantha	Discussion with P. Giamanco, W. Kipkirui, B. Long, M. Azebu (Deloitte) regarding planning on year end advisory items including Segregation of Duties and Interface controls.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Jasinski, Samantha	Prepare for meeting with P. Giamanco, W. Kipkirui, B. Long, M. Azebu (Deloitte) around discussion for Segregation of Duties and Interface controls.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Prepare Regulatory Accounting applicability memorandum.	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Continue to prepare Regulatory Accounting applicability memorandum.	\$290.00	3.0	\$870.00
K, Kavya	Create SAP system, Governance, Risk and Compliance module validation sheet.	\$200.00	1.0	\$200.00
K, Kavya	Prepare control testing for restricted access to report logics in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Meeting with B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with S. Jasinski (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss information technology audit testing status for SAP , including potential control exceptions identified.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document control over termination of system access for the year-end update for Customer billing reporting module.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Discussion with P. Giamanco, B. Long, S. Jasinski, M. Azebu (Deloitte) regarding planning on year end control testing items including Segregation of Duties and Interface controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document new user access controls for the Meter Data Management System.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Kipkirui, Winnie	Document year-end testing on the access control around terminations for the gas trades tracking system.	\$230.00	2.0	\$460.00
Long, Brittany	Meeting with W. Kipkirui, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Discussion with P. Giamanco, W. Kipkirui, S. Jasinski, M. Azebu (Deloitte) regarding planning on year end control testing items including Segregation of Duties and Interface controls.	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, S. Misra, W. Kipkirui (Deloitte) to discuss information technology audit testing status for SAP , including potential control exceptions identified.	\$290.00	0.5	\$145.00
Maraju, Bhaskar I-pa	Prepare final issuance for audit committee presentation for December.	\$120.00	0.5	\$60.00
Martin, Blake	Close notes within the potential adjustment report control working papers.	\$230.00	4.0	\$920.00
Martin, Blake	Discussion with B. Rice, J. Hamner (Deloitte) regarding the status of year end Audit support requests and the preparation of a year-end comprehensive listing of audit requests.	\$230.00	0.5	\$115.00
Misra, Saurabh	Meeting with W. Kipkirui, B. Long, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Call with P. Giamanco, B. Long, W. Kipkirui (Deloitte) to discuss information technology audit testing status for SAP , including potential control exceptions identified.	\$290.00	0.5	\$145.00
Misra, Saurabh	Address within around backup control testing for Oracle database.	\$290.00	2.0	\$580.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Nambiar, Sachin	Prepared inquiry questions to go through the steps of the control around backup for Oracle SAP database.	\$200.00	2.0	\$400.00
Rice, Blake	Discussion with E. Brown (Deloitte) regarding status of source to pay controls.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with M. Azebu, A. Dugan (Deloitte), J. Evans, M. Koltunova (PG&E) regarding tax repairs controls.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with R. Krannich, A. Chung (PG&E), K. Boyce (Deloitte) about the cash flow controls.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Hamner, B. Martin (Deloitte) regarding the status of year end Audit support requests and the preparation of a year-end comprehensive listing of audit requests.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with M. Azebu, A. Dugan (Deloitte), K. Xu, T. Lewis (PG&E) regarding tax controls specifically related to return to accrual adjustments and schedule M process.	\$230.00	1.5	\$345.00
Sharma, Ashish	Continue to update the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Sharma, Ashish	Update the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Uy, Rysel	Update documentation for potential adjusting report control testing.	\$200.00	2.5	\$500.00
Uy, Rysel	Prepare pension confirmation requests.	\$200.00	0.5	\$100.00
Uy, Rysel	Meeting with M. Pannell, E. Li (PG&E) to discuss mid-year adjustments to Energy Efficiency accounts to build into balancing account testing workpaper.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Uy, Rycel	Document balancing accounts substantive testing.	\$200.00	4.5	\$900.00
12/12/2019				
Alfahhad, Abdulrahman	Document design of the control around SAP new user access review.	\$200.00	3.5	\$700.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the privileged access workpapers and how to align these to similar sections.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Review new user access control testing for SAP system.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), T. Yuen, J. Jorajuria, T. Sullivan (PG&E) to discuss tools testing approach.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long (Deloitte), R. Garza (PG&E) to discuss the new control around monitoring access provisioning for privileged access.	\$200.00	1.0	\$200.00
Azebu, Matt	Review status of audit testing workpapers and compiled action items for team in preparation for meeting.	\$230.00	2.0	\$460.00
Azebu, Matt	Review summary of the Company's Form 8-K filings from 2019 and audit team's documentation of risk assessment considerations.	\$230.00	2.5	\$575.00
Azebu, Matt	Research updated disclosure requirements related to comparative financial statement information included in Management's Discussion & Analysis section under new SEC rules.	\$230.00	1.5	\$345.00
Boyce, Kyle	Document information obtained from walkthrough meetings in the cash flow control workpapers.	\$180.00	2.5	\$450.00
Boyce, Kyle	Document support in meter-to-cash high billings report testing workpaper.	\$180.00	2.5	\$450.00
Brown, Aaron	Review the Mortality Table Update Memo.	\$290.00	1.5	\$435.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/12/2019				
Brown, Aaron	Discussion with E. Brown, B. Martin (Deloitte) regarding Source to Pay control open items.	\$290.00	0.5	\$145.00
Brown, Aaron	Clear Source to Pay Control Notes.	\$290.00	1.0	\$290.00
Brown, Erin	Discussion with A. Brown, B. Martin (Deloitte) regarding Source to Pay control open items.	\$180.00	0.5	\$90.00
Brown, Erin	Add additional requests for the testing of entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Clear notes with regards to controls over Accounts Payable.	\$180.00	1.5	\$270.00
Brown, Erin	Clear notes with regards to controls over Billings.	\$180.00	2.0	\$360.00
Brown, Erin	Document PG&E's Policies Standards and Procedures control.	\$180.00	1.5	\$270.00
Fannin, Sam	Review balancing account control.	\$330.00	2.0	\$660.00
Hamner, Jack	Address notes in the financial close and reporting process control workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Prepare the substantive workpapers in advance of receipt of client support for Greenhouse Gas allowance purchases and transfers.	\$230.00	3.0	\$690.00
Hamner, Jack	Close out differences in the balancing account substantive testing workpaper by building in approved adjustments to the company's balancing account revenue requirements.	\$230.00	3.5	\$805.00
Jasinski, Samantha	Review information technology control testing around access security.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Meet with W. Meredith (Deloitte) to discuss year end audit status and accounting matters.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review automated controls testing around fixed asset tracking system.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review automated controls testing around customer billing.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review information technology control testing around change management.	\$290.00	2.5	\$725.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/12/2019				
K, Kavya	Address notes in privileged access testing in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
K, Kavya	Track open versus received audit requests for information technology control testing.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfahhad (Deloitte) to discuss the privileged access workpapers and how to align these to similar sections.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), T. Yuen, J. Jorajuria, T. Sullivan (PG&E) to discuss tools testing approach.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Perform year-end documentation for new user access control for the customer billing reporting module.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfahhad (Deloitte), R. Garza (PG&E) to discuss the new control around monitoring access provisioning for privileged access.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad (Deloitte) to discuss the privileged access workpapers and how to align these to similar sections.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad (Deloitte), R. Garza (PG&E) to discuss the new control around monitoring access provisioning for privileged access.	\$290.00	1.0	\$290.00
Long, Brittany	Review new monitoring controls around privileged access on SAP system.	\$290.00	0.5	\$145.00
Maraju, Bhaskar I-pa	Prepare final issuance for audit committee presentation for December.	\$120.00	0.3	\$36.00
Martin, Blake	Discussion with A. Brown, E. Brown (Deloitte) regarding Source to Pay control open items.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/12/2019				
Martin, Blake	Close notes within the potential adjustment report control working papers.	\$230.00	4.5	\$1,035.00
Martin, Blake	Close notes within the Source to Pay control testing workpapers.	\$230.00	3.0	\$690.00
Meredith, Wendy	Meet with S. Jasinski (Deloitte) to discuss year end audit status and accounting matters.	\$380.00	1.0	\$380.00
Misra, Saurabh	Prepare audit approach documentation around year-end roll-forward testing on information technology controls.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete workpaper for control to test monitoring control around process chains.	\$200.00	3.0	\$600.00
Uy, Rycel	Update documentation on potential adjusting report controls testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to update documentation on potential adjusting report controls testing.	\$200.00	4.5	\$900.00
12/13/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, M. Fazil, S. Misra (Deloitte) and W. Cho (PG&E) to perform review of the Oracle SAP Backup Controls.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with D. Wang (PG&E) to discuss the backup control for Oracle SAP system.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Document design of the control for SAP access monitoring.	\$200.00	3.5	\$700.00
Alfahhad, Abdulrahman	Address notes for SAP access monitoring and provisioning workpapers.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Call T. Yuen (PG&E) to follow up on audit requests for information technology control testing.	\$200.00	0.5	\$100.00
Azebu, Matt	Review the internal control efficacy workbook summarizing the audit team's consideration of internal control findings on audit plan.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Azebu, Matt	Discussion with V. Hennessy, R. Uy, E. Brown, B. Martin, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with J. Hamner (Deloitte) to discuss the status of test of design and implementation of controls related to financial close and reporting process.	\$230.00	0.5	\$115.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Work on the electric and gas revenue report tie outs for 6/30/19.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with V. Hennessy, M. Azebu, R. Uy, E. Brown, B. Martin, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on plant, property, and equipment workpaper.	\$180.00	3.0	\$540.00
Brown, Erin	Document consideration in regards to the population over meter to cash controls.	\$180.00	2.0	\$360.00
Brown, Erin	Add additional requests for the testing of entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Meeting with S. Jasinski (D&T), D. DeMartini, J. Pitman (PG&E) to discuss meter to cash control completeness considerations.	\$180.00	0.5	\$90.00
Brown, Erin	Document Accounts Payable control over the review and approval of PG&E Non-Purchase Order invoices.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy, M. Azebu, R. Uy, B. Martin, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes for Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Fannin, Sam	Perform balancing account substantive review.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Address notes in control testing for monitoring debug access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Clear notes in debug access monitoring control for the Business Process Reengineering system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Clear notes in debug access monitoring control in SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Clear notes in SAP Debug access workpapers for SAP system, Governance, Risk and Compliance module system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Discussion with S. Nambiar, K. Kavya (Deloitte), D. Wang (PG&E) on Oracle SAP(Systems and Applications) Backup controls.	\$230.00	2.5	\$575.00
Fazil, Mohamed	Run ACTT report for Debug access for HPP and SAP system, Governance, Risk and Compliance module system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document debug access monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Document debug access monitoring control for the Business Process Reengineering system.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Review Change management control for Business Process Reengineering system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document segregation of duties around debug access for the Business Process Reengineering system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Prepare for the call with D. Wang (PG&E) related to Oracle Database Backup.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Fazil, Mohamed	Call with D. Wang (PG&E) to discuss the Oracle Database backup control.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui, A. Alfahhad, S. Misra (Deloitte) and W. Cho (PG&E) to perform review of the Oracle SAP Backup Controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with V. Hennessy, M. Azebu, R. Uy, E. Brown, B. Martin, K. Boyce, S. Jasinski (Deloitte) regarding January audit plan.	\$230.00	0.5	\$115.00
Hamner, Jack	Pull reconciliations and other support from the SAP system for the off-site Power and Utility studio team testing property, plant, and equipment controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Perform substantive analytical procedures to test the Company's cost procurement balancing accounts.	\$230.00	2.0	\$460.00
Hamner, Jack	Continue to perform substantive analytical procedures to test the Company's cost procurement balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Meeting with M. Azebu (Deloitte) to discuss the status of test of design and implementation of controls related to financial close and reporting process.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with M. Azebu, R. Uy, E. Brown, B. Martin, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with V. Hennessy, M. Azebu, R. Uy, E. Brown, B. Martin, K. Boyce, J. Hamner (Deloitte) regarding January audit plan.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with D. DeMartini, J. Pitman (PG&E) to discuss meter to cash control completeness considerations.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with W. Kipkirui, B. Rice (Deloitte) to discuss Business warehouse report generation.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Jasinski, Samantha	Discussion with C. Morley, B. Rice (D&T) regarding status of staffing and resource allocation for year end audit.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review interim meter to cash gas billing control selections.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review interim meter to cash electric billing control selections.	\$290.00	3.0	\$870.00
K, Kavya	Discussion (partial) with M. Fazil, S. Nambiar (Deloitte), D. Wang (PG&E) on Oracle SAP(Systems and Applications) Backup controls.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with B. Rice, S. Jasinski (Deloitte) to discuss Business warehouse report generation.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document new user access control for the year end testing procedures for procurement system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad, M. Fazil, S. Misra (Deloitte) and W. Cho (PG&E) to perform review of the Oracle SAP Backup Controls.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Benefits mortality assumption memorandum.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with V. Hennessy, M. Azebu, R. Uy, E. Brown, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the journal entry testing planning & summary memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Journal Entry test profiling workpaper for Q1-Q2.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Misra, Saurabh	Meeting with W. Kipkirui, A. Alfahhad, M. Fazil (Deloitte) and W. Cho (PG&E) to perform review of the Oracle SAP Backup Controls.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review backup control testing on SAP system.	\$290.00	2.5	\$725.00
Morley, Carlye	Discussion (partial) with S. Jasinski, B. Rice (D&T) regarding status of staffing and resource allocation for year end audit.	\$230.00	0.5	\$115.00
Nambiar, Sachin	Discussion with M. Fazil, K. Kavya (Deloitte), D. Wang (PG&E) on Oracle SAP(Systems and Applications) Backup controls.	\$200.00	2.5	\$500.00
Pemberton, Tricia	Review interim audit workpaper around controls addressing significant risks.	\$380.00	1.0	\$380.00
Rice, Blake	Meeting with W. Kipkirui, S. Jasinski (Deloitte) to discuss Business warehouse report generation.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with C. Morley, S. Jasinski (D&T) regarding status of staffing and resource allocation for year end audit.	\$230.00	1.0	\$230.00
Uy, Rycel	Update documentation of pension controls testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Update documentation on potential adjusting report controls testing.	\$200.00	3.0	\$600.00
Uy, Rycel	Discussion with V. Hennessy, M. Azebu, E. Brown, B. Martin, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to update documentation on pension controls testing.	\$200.00	1.0	\$200.00
12/16/2019				
Alfahhad, Abdulrahman	Meeting with M. Chin (PG&E) to discuss the potential control exceptions for SAP system.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review open versus received audit requests for information technology control testing.	\$200.00	1.0	\$200.00

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December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Alfahhad, Abdulrahman	Prepare documentation for the new user access control testing for SAP system.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Continue to test SAP new user access.	\$200.00	1.0	\$200.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, A. Dugan, S. Fannin, S. Jasinski, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with J. Ncho Oguie, A. Dugan, W. Meredith, B. Rice (Deloitte) regarding tax planning and risk assessment for year end audit.	\$230.00	0.5	\$115.00
Bhattacharya, Ayush	Address notes for fixed asset tracking system's user access review testing.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Address notes for user access review control for the customer care and billing system.	\$200.00	2.0	\$400.00
Boyce, Kyle	Close notes in meter to cash high billings report testing workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Discussion with L. Schloetter (Deloitte) about updates for the meter to cash high billings report testing workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Tie out the electric and gas revenue report for 6/30/19.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes on plant, property, and equipment control workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00

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December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Boyce, Kyle	Summarize items discussed of audit interest from the employee benefits committee meeting minutes.	\$180.00	1.0	\$180.00
Brown, Aaron	Meet with W. Meredith (Deloitte) to test audit approach for accounts payable.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), D. James (PG&E) regarding the review of Non-Purchase Order Invoices within the accounts payable process.	\$180.00	0.5	\$90.00
Brown, Erin	Document risk assessment consideration around PG&E Company and Utility's accounting and failure risks.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's review of gas usage variances within the billing process for control purposes.	\$180.00	2.0	\$360.00
Brown, Erin	Document entity-level controls around board of director's oversight over internal control environment.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), M. Merlo (PG&E) regarding the review of gas usage variances within the billing process.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding billings control workpaper notes.	\$180.00	1.0	\$180.00
Dugan, Anne	Discussion with J. Ncho Oguie, M. Azebu, W. Meredith, B. Rice (Deloitte) regarding tax planning and risk assessment for year end audit.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Dugan, Anne	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, S. Fannin, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$330.00	1.0	\$330.00
Fannin, Sam	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, A. Dugan, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$330.00	1.0	\$330.00
Fannin, Sam	Continue to review of balancing account substantive testing.	\$330.00	3.0	\$990.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho Oguie, A. Dugan, S. Fannin, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$380.00	0.5	\$190.00
Hamner, Jack	Inquiries with C. Yen (PG&E) regarding greenhouse gas reconciliations that are no longer performed in the current year in favor of newly created accounts.	\$230.00	1.0	\$230.00
Hamner, Jack	Create the year end support entity-level controls listing to send to the Internal Audit team.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Pull client support for the off-site Power and Utility studio team for property, plant, and equipment testing.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the regulatory balancing account control workpapers.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Hamner, Jack	Draft cash balance confirmations to be sent to the company in early January.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Create a support request listing for investment controls.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, A. Dugan, S. Fannin, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review listing of account reconciliations to be requested for year-end substantive and controls testing.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Perform research on approach to test automated depreciation expense controls when the composite method of depreciation is used.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform research on news article around California Public Utilities Commission's Rule 20A around converting electric overhead lines to underground.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Clear notes within interim meter to cash gas billing control selections.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Clear notes within interim meter to cash electric billing control selections.	\$290.00	1.0	\$290.00
K, Kavya	Track open versus received audit requests for information technology control testing.	\$200.00	3.0	\$600.00
Kilkenny, Tom	Review interim working papers in connection with focused support review program.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Kipkirui, Winnie	Meeting with B. Long (Deloitte), T. Yuen, S.L. Currie, M. Chin (PG&E) to discuss a potential control exception around SAP's business warehouse.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss how SAP system roles assignment are mapped to reports.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Discussion with B. Long (Deloitte) to review updates for information technology framework workpaper around control exception consideration.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document new user access control for the year end testing procedures for procurement system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document year end procedures for change appropriate implementor for the procurement system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end procedures for change appropriate implementor for the Meter Data Management System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with T. Yuen (PG&E) to discuss the nature and cause of the control exceptions identified during Quarter 3.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document new user access controls for the Meter Data Management System.	\$230.00	1.5	\$345.00
Long, Brittany	Discussion with W. Kipkirui (Deloitte) to review updates for information technology framework workpaper around control exception consideration.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte), T. Yuen, S.L. Currie, M. Chin (PG&E) to discuss a potential control exception around SAP's business warehouse.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss how SAP system roles assignment are mapped to reports.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandums.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Meredith, Wendy	Meet with A. Brown (Deloitte) to test audit approach for accounts payable.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho Oguie, A. Dugan, S. Fannin, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with J. Ncho Oguie, A. Dugan, M. Azebu, B. Rice (Deloitte) regarding tax planning and risk assessment for year end audit.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review interim testing workpaper on report logic testing in SAP system.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Call with M. Melvina (PG&E) on identified control exception around user access review.	\$200.00	1.5	\$300.00
Ncho-Oguie, Jean-Denis	Discussion with A. Dugan, M. Azebu, W. Meredith, B. Rice (Deloitte) regarding tax planning and risk assessment for year end audit.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, A. Dugan, S. Fannin, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with J. Ncho Oguie, A. Dugan, M. Azebu, W. Meredith (Deloitte) regarding tax planning and risk assessment for year end audit.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Rice, Blake	Review December priorities and workpaper status.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, A. Dugan, S. Fannin, S. Jasinski, M. Azebu (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), D. James (PG&E) regarding the review of Non-Purchase Order Invoices within the accounts payable process.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with K. Boyce (Deloitte) about updates for the meter to cash high billings report testing workpaper.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Review automated control workpaper for the billings process.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding billings control workpaper notes.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), M. Merlo (PG&E) regarding the review of gas usage variances within the billing process.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for benefits control testing.	\$200.00	3.0	\$600.00
Uy, Rycel	Address notes on potential adjusting report control testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes on balancing accounts control testing workpapers.	\$200.00	4.0	\$800.00
12/17/2019				
Adams, Haley	Call with J. Hamner (Deloitte) to discuss substantive analytic testing approach for the company's cost of electricity balancing accounts.	\$230.00	1.0	\$230.00
Adams, Haley	Review electricity balancing accounts and support to aid in testing procedures.	\$230.00	1.0	\$230.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), W. Cho (PG&E) to discuss the control in place for monitoring SAP ALL access.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long (Deloitte), L. Wenczel (PG&E) to obtain audit evidence on sample selections of the change management control for the customer care and billing system.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Add audit evidence documentation for SAP Monitoring Control.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, A. Bhattacharya, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Azebu, Matt	Meeting with T. Yura (PG&E) to discuss review steps for the inputs used to the contracts type listing control.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding investments control testing support and timing in preparation for meeting with I. Liu, A. Mawhorter (PG&E).	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Azebu, Matt	Review the testing of design and operating effectiveness of internal controls related to the review of the contracts type listing .	\$230.00	3.0	\$690.00
Bhattacharya, Ayush	Address comments around user access review control on Unix network.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, A. Alfahhad, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Address notes for user access review control for Advanced Billings System.	\$200.00	1.5	\$300.00
Boyce, Kyle	Summarize key items discussed of audit interest from the employee benefits committee meeting minutes.	\$180.00	1.0	\$180.00
Boyce, Kyle	Create the master maps for the 2019 audit file.	\$180.00	3.5	\$630.00
Boyce, Kyle	Document the master maps for the 2019 audit file.	\$180.00	3.0	\$540.00
Boyce, Kyle	Close notes on the related party memo workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with R. Uy (Deloitte) regarding the proper creation of master maps for the 2019 audit file.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), P. Pra (PG&E) regarding the review of electric rate changes within the billing process.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with O. Tapia (PG&E) regarding controls over vendor changes within Accounts Payable.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's balance sheet variance analysis over the Trade Payables line item.	\$180.00	1.0	\$180.00
Brown, Erin	Document risk assessment consideration around PG&E Company and Utility's accounting and failure risks.	\$180.00	1.5	\$270.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Brown, Erin	Document Analyst Reports to obtain an understanding of the company and it's environment to understand the events, conditions, and company activities that might be expected to have an effect on the risks of material misstatements.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's Electric Rates Department review and approve the Electric Rates Billing Table prior to sending to the lines of businesses.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's control within Accounts Payable over the monitoring of changes to vendors within SAP.	\$180.00	1.5	\$270.00
Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue executing the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue executing the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Cochran, James	Meeting with W. Kipkirui (Deloitte) to discuss the documentation requirements around control exceptions identified in general information technology controls.	\$380.00	0.5	\$190.00
Fannin, Sam	Review balancing account substantive testing.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Update the request list to add sample selections for control testing.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address notes in Oracle database testing.	\$230.00	1.0	\$230.00
Hamner, Jack	Address notes within the regulatory balancing account control workpapers.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Hamner, Jack	Call with H. Adams (Deloitte) to discuss substantive analytic testing approach for the company's cost of electricity balancing accounts.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare the substantive analytic to test the company's cost of electricity balancing accounts.	\$230.00	1.5	\$345.00
Hamner, Jack	Call with S. Jasinski (Deloitte) to discuss testing updates and the timing of property, plant, and equipment workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Respond to the off-site team's questions regarding changes in the company's property, plant, and equipment control processes.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding investments control testing support and timing in preparation for meeting with I. Liu, A. Mawhorter (PG&E).	\$230.00	1.0	\$230.00
Hennessy, Vincent	Continue to create a support request listing for investment controls.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Review regulatory accounting document control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Meeting with A. Chung, K. Mallonee, J. Martinez, D. Diaz, T. Ockels (PG&E), W. Meredith (Deloitte) regarding proposed changes to language within 10-K document.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Call with J. Hamner (Deloitte) to discuss testing updates and the timing of property, plant, and equipment workpapers.	\$290.00	0.5	\$145.00
K, Kavya	Create user validation sheet to assess testing result for user validation within Oracle identity management system for Quarter 3 for the SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Kilkenny, Tom	Review interim working papers in connection with focused support review program.	\$380.00	1.7	\$646.00
Kipkirui, Winnie	Meeting with A. Alfahhad, A. Bhattacharya, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document design and implementation of the depreciation controls for fixed asset tracking system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document consideration around indirect controls for information technology.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document audit summary memo around performing testing of information technology controls through roll-forward testing approach.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with J. Cochran (Deloitte) to discuss the documentation requirements around control exceptions identified in general information technology controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfahhad (Deloitte), L. Wenczel (PG&E) to obtain audit evidence on sample selections of the change management control for the customer care and billing system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), W. Cho (PG&E) to discuss the control in place for monitoring SAP ALI access.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad (Deloitte), L. Wenczel (PG&E) to obtain audit evidence on sample selections of the change management control for the customer care and billing system.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Potential Adjustment Report meeting control testing workpaper.	\$230.00	1.5	\$345.00
Meredith, Wendy	Review planned audit fees and hours.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
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2019 Audit Services

12/17/2019

Meredith, Wendy	Meeting with A. Chung, K. Mallonee, J. Martinez, D. Diaz, T. Ockels (PG&E), S. Jasinski (Deloitte) regarding proposed changes to language within 10-K document.	\$380.00	1.0	\$380.00
Misra, Saurabh	Meeting with W. Kipkirui, A. Alfahhad, A. Bhattacharya (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim testing workpaper on access security control in SAP system.	\$290.00	2.5	\$725.00
Nambiar, Sachin	Prepare the password configuration setting controls for SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), P. Pra (PG&E) regarding the review of electric rate changes within the billing process.	\$200.00	1.0	\$200.00
Uy, Rycel	Prepare confirmation request drafts for J. Garboden's (PG&E) review.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to address notes on balancing account controls.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with K. Boyce (Deloitte) regarding the proper creation of master maps for the 2019 audit file.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes on balancing account controls testing workpapers.	\$200.00	3.5	\$700.00

12/18/2019

Alfahhad, Abdulrahman	Update audit support tracker to identify supports not yet received for testing access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long, A. Bhattacharya (Deloitte) to discuss the current status of the information technology audit.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Alfahhad, Abdulrahman	Prepare year-end testing on segregation of duties on the customer billing reporting module using the roll-forward testing approach.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Prepare Segregation of Duties Workpaper for the roll-forward testing approach at year-end for the Meter Data Management System.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Prepare Segregation of Duties Workpaper for roll-forward testing approach for the fixed asset tracking system.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Call with T. Yuen (PG&E) to follow up on audit requests for information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Assess the system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Continue to assess the system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Review audit evidence to evaluate appropriateness of user access in testing SAP system, Governance, Risk and Compliance module access.	\$200.00	0.5	\$100.00
Azebu, Matt	Review the testing of design of internal controls related to nuclear decommissioning pension plan assets.	\$230.00	1.5	\$345.00
Azebu, Matt	Review the testing of design of internal controls related to nuclear decommissioning trust investments.	\$230.00	1.5	\$345.00
Azebu, Matt	Meeting with L. Schloetter, E. Brown, J. Hamner (Deloitte), D. Kenna, D. Demartini, C. Baxter (PG&E) related to the internal audit control testing plan for year end.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Azebu, Matt	Meeting with I. Lui, A. Mawhorter (PG&E), V. Hennessy (Deloitte) regarding testing scope for investments in the current year and control support Deloitte will be requesting.	\$230.00	1.0	\$230.00
Azebu, Matt	Revise agenda for meeting with focused support program review.	\$230.00	1.0	\$230.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, B. Long, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Track open versus received audit requests for information technology control testing.	\$200.00	2.0	\$400.00
Boyce, Kyle	Discussion with A. West, J. Hong (PG&E), J. Hamner (Deloitte) regarding management fraud inquiries.	\$180.00	0.5	\$90.00
Boyce, Kyle	Research the differences between 2018 and 2019 costs of electricity balancing accounts.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document the differences between 2018 and 2019 costs of electricity balancing accounts.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document the master maps for the 2019 audit file.	\$180.00	2.5	\$450.00
Boyce, Kyle	Create the master maps for the 2019 audit file.	\$180.00	2.0	\$360.00
Brown, Erin	Document PG&E's Electric Rates Department and review the Electric Rates Billing Table.	\$180.00	0.5	\$90.00
Brown, Erin	Document Analyst Reports to obtain an understanding of the company and it's environment to understand events, conditions, and company activities that may reasonably be expected to have a significant effect on the risks of material misstatement.	\$180.00	2.5	\$450.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Brown, Erin	Revise updated Auditor opinions and consents for Deloitte to provided an opinion over the financial statements and internal controls for PG&E.	\$180.00	2.0	\$360.00
Brown, Erin	Document updated Auditor opinions and consents for Deloitte to provided an opinion over the financial statements and internal controls for PG&E.	\$180.00	1.5	\$270.00
Brown, Erin	Meeting with L. Schloetter, J. Hamner, M. Azebu (Deloitte), D. Kenna, D. Demartini, C. Baxter (PG&E) related to the internal audit control testing plan for year end.	\$180.00	0.5	\$90.00
Brown, Erin	Update open-item requests for the testing of entity-level controls.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	0.5	\$90.00
Chopra, Harshita	Continue to prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the summary of final order issuances by Federal Energy Regulatory Commission to assess Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Fannin, Sam	Continue review of regulatory balancing account control.	\$330.00	2.0	\$660.00
Gillam, Tim	Review adopted revenue testing workpapers.	\$380.00	2.5	\$950.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Hamner, Jack	Research the off-site studio team's questions regarding changes in the company's property, plant, and equipment control processes.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the substantive analytic to test the company's cost of electricity balancing accounts.	\$230.00	2.5	\$575.00
Hamner, Jack	Meeting with L. Schloetter, E. Brown, M. Azebu (Deloitte), D. Kenna, D. Demartini, C. Baxter (PG&E) related to the internal audit control testing plan for year end.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes within the regulatory balancing account control workpapers.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with A. West, J. Hong (PG&E), K. Boyce (Deloitte) regarding management fraud inquiries.	\$230.00	0.5	\$115.00
Hennessey, Vincent	Prepare for meeting with I. Lui, A. Mawhorter (PG&E), M. Azebu (Deloitte) by reviewing investments walkthrough and put together a question list.	\$230.00	0.5	\$115.00
Hennessey, Vincent	Meeting with I. Lui, A. Mawhorter (PG&E), M. Azebu (Deloitte) regarding testing scope for investments in the current year and control support Deloitte will be requesting.	\$230.00	1.0	\$230.00
Hennessey, Vincent	Inspect the support received from I. Lui (PG&E) for seven different Investment controls.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Meeting with J. Garboden, S. Hunter (PG&E), W. Meredith (Deloitte) to discuss accounting for prepetition interest.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Continue to review regulatory accounting document control workpaper.	\$290.00	2.5	\$725.00
K, Kavya	Prepare document on analysis for the change management ticketing tool.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
K, Kavya	Prepare control testing for restricted access to implement changes in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
K, Kavya	Document audit support for Oracle database testing.	\$200.00	2.5	\$500.00
Kilkenny, Tom	Review interim working papers in connection with focused support review program.	\$380.00	0.5	\$190.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss internal control considerations around information technology control exceptions identified.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document audit consideration around cyber risk.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document memo around audit procedures performed using the roll forward approach at year-end for information technology control testing.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Update the documentation on the design of the control around New User Access for gas trades tracking system.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss internal control considerations around information technology control exceptions identified.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review user validation testing performed around SAP system.	\$290.00	1.5	\$435.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Long, Brittany	Meeting with W. Kipkirui, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Potential Adjustment Report meeting control testing workpaper.	\$230.00	1.0	\$230.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss asset retirement obligation audit plan and risk assessment update.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review interim testing workpaper on configuration control in SAP system.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Track open versus received audit requests for information technology control testing.	\$200.00	1.5	\$300.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss asset retirement obligation audit plan and risk assessment update.	\$380.00	0.5	\$190.00
Schloetter, Lexie	Meeting with E. Brown, J. Hamner, M. Azebu (Deloitte), D. Kenna, D. Demartini, C. Baxter (PG&E) related to the internal audit control testing plan for year end.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to the gas transmission and storage rate case documents.	\$200.00	0.5	\$100.00
Uy, Rysel	Address notes on balancing accounts control testing workpapers.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to address notes on balancing accounts control.	\$200.00	4.5	\$900.00
12/19/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), J. Schmidt (PG&E) to discuss testing update around cyber security network monitoring tool.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Alfahhad, Abdulrahman	Meeting (partial) with B. Long, J. Cochran, T. Gillam, J. Ncho, M. Meredith (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Review report logic testing for reports used in testing user access controls.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with J. Schmidt (PG&E) on the audit testing of information technology tools.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update control testing around Oracle Database.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, J. Hamner, B. Long (Deloitte) to review year-end plans, test progress, and overall status of information technology audit.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Continue to assess system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Meeting with A. Bhattacharya, K. Kavya (Deloitte) to review documentation around performing roll-forward testing procedures for control testing.	\$200.00	0.5	\$100.00
Azebu, Matt	Review regulatory filings related to 2020 cost of capital application to assess the accounting impact to the 2019 financial statement.	\$230.00	2.0	\$460.00
Bhattacharya, Ayush	Meeting with A. Alfahhad, K. Kavya (Deloitte) to review documentation around performing roll-forward testing procedures for control testing.	\$200.00	0.5	\$100.00
Boyce, Kyle	Create the master maps for the 2019 audit file.	\$180.00	3.5	\$630.00
Boyce, Kyle	Document the master maps for the 2019 audit file.	\$180.00	3.5	\$630.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding procurement substantive testing workpapers for year end.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document fraud management inquiries in plant property and equipment walkthrough.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	1.5	\$270.00
Brown, Erin	Prepare open-item requests for the testing of entity-level controls.	\$180.00	1.5	\$270.00
Brown, Erin	Document Analyst Reports to obtain an understanding of the company and it's environment to understand events, conditions, and company activities that might be expected to have a significant effect on the risks of material misstatements.	\$180.00	2.0	\$360.00
Brown, Erin	Document Deloitte's use of specialist within the PG&E engagement.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding the testing approach and documentation edits within the non-PO invoice review and approval control testing workpaper.	\$180.00	0.5	\$90.00
Cochran, James	Meeting with B. Long, T. Gillam, J. Ncho, M. Meredith, A. Alfahhad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$380.00	1.0	\$380.00
Cochran, James	Review interim general information technology workpaper on SAP system controls.	\$380.00	1.0	\$380.00
Donahue, Nona	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Donahue, Nona	Meeting with J. Yuen, T. Gillam, J. Ncho-Oguie, A. Dugan (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Dugan, Anne	Meeting with J. Yuen, N. Donahue, T. Gillam, J. Ncho-Oguie (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$330.00	1.0	\$330.00
Fannin, Sam	Continue review of regulatory balancing account control.	\$330.00	2.0	\$660.00
Fannin, Sam	Continue review of regulatory balancing account control.	\$330.00	2.0	\$660.00
Fannin, Sam	Continue review of regulatory balancing account control.	\$330.00	2.0	\$660.00
Gillam, Tim	Meeting with J. Ncho-Oguie, N. Donahue (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Gillam, Tim	Meeting with J. Yuen, N. Donahue, J. Ncho-Oguie, A. Dugan (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Gillam, Tim	Meeting with B. Long, J. Cochran, J. Ncho, M. Meredith, A. Alfahhad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$380.00	1.0	\$380.00
Gillam, Tim	Meeting with W. Meredith, S. Jasinski (Deloitte) to discuss planned audit fees and hours.	\$380.00	1.0	\$380.00
Hamner, Jack	Address notes within the regulatory balancing account control workpapers.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with W. Kipkirui, A. Alfahhad, B. Long (Deloitte) to review year-end plans, test progress, and overall status of information technology audit.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding procurement substantive testing workpapers for year end.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Hamner, Jack	Discussion with B. Martin (Deloitte) regarding the status of working papers within the audit file.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the design and implementation documentation for the treasure debt reconciliation and footnote disclosure controls.	\$230.00	2.0	\$460.00
Jasinski, Samantha	Meeting with T. Gillam, W. Meredith (Deloitte) to discuss planned audit fees and hours.	\$290.00	0.5	\$145.00
K, Kavya	Meeting with A. Alfahhad, A. Bhattacharya (Deloitte) to review documentation around performing roll-forward testing procedures for control testing.	\$200.00	0.5	\$100.00
Kilkenny, Tom	Complete planning and interim review checklist for focused support program.	\$380.00	0.6	\$228.00
Kipkirui, Winnie	Review audit guide around documenting remediation procedures performed on control exceptions.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad, J. Hamner, B. Long (Deloitte) to review year-end plans, test progress, and overall status of information technology audit.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document assessment of exceptions identified in general information technology control testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), J. Schmidt (PG&E) to discuss testing update around cyber security network monitoring tool.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with N. Mendoza, T. Phang (PG&E) to perform walkthrough of the depreciation control as automated on fixed asset tracking system.	\$230.00	2.0	\$460.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad, J. Hamner (Deloitte) to review year-end plans, test progress, and overall status of information technology audit.	\$290.00	2.0	\$580.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Long, Brittany	Meeting with J. Cochran, T. Gillam, J. Ncho, M. Meredith, A. Alfahhad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with J. Hamner (Deloitte) regarding the status of working papers within the audit file.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandums.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Journal Entry test profiling workpaper.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding the testing approach and documentation edits within the non-PO invoice review and approval control testing workpaper.	\$230.00	0.5	\$115.00
Meredith, Wendy	Meeting with T. Gillam, S. Jasinski (Deloitte) to discuss planned audit fees and hours.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meeting (partial) with B. Long, J. Cochran, T. Gillam, J. Ncho, A. Alfahhad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review interim testing workpaper on network configuration control.	\$290.00	1.0	\$290.00
Nambiar, Sachin	Review Business process Reengineering system's user validations with Quarter 3 recertifications prepared by management.	\$200.00	2.0	\$400.00
Ncho-Oguie, Jean-Denis	Meeting with J. Yuen, N. Donahue, T. Gillam, A. Dugan (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Ncho-Oguie, Jean-Denis	Meeting with N. Donahue, T. Gillam (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with B. Long, J. Cochran, T. Gillam, M. Meredith, A. Alfahhad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$380.00	1.0	\$380.00
Schloetter, Lexie	Close notes on workpaper documenting risks associated with regulatory assets.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Close notes on control workpaper over regulatory asset and liabilities reconciliations.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Document substantive analytic over electric revenue.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to address notes on balancing account controls testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to address notes on balancing account controls testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Address notes on balancing accounts control testing workpapers.	\$200.00	3.5	\$700.00
Yuen, Jennifer	Meeting with N. Donahue, T. Gillam, J. Ncho-Oguie, A. Dugan (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$230.00	1.0	\$230.00
12/20/2019				
Alfahhad, Abdulrahman	Review audit evidence to assess user access in testing SAP system, Governance, Risk and Compliance module.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Assess the system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/20/2019				
Azebu, Matt	Meeting with A. Pidgeon, J. Allen, W. Meredith (Deloitte) to discuss current expected credit loss accounting standard adoption.	\$230.00	0.5	\$115.00
Azebu, Matt	Research accounting for current expected credit loss accounting standard adoption in preparation for meeting with T. Ockels (PG&E).	\$230.00	1.5	\$345.00
Azebu, Matt	Review the proposed settlement agreement related to 2020 general rate case to assess the accounting impact to the 2019 financial statement.	\$230.00	1.0	\$230.00
Azebu, Matt	Review the draft accounting memorandum prepared by PG&E related to the expected impacts of adopting current expected credit loss accounting standard.	\$230.00	2.0	\$460.00
Boyce, Kyle	Document the master maps for the 2019 audit file.	\$180.00	2.0	\$360.00
Boyce, Kyle	Create the master maps for the 2019 audit file.	\$180.00	2.5	\$450.00
Boyce, Kyle	Document debt control workpapers.	\$180.00	1.5	\$270.00
Boyce, Kyle	Update debt control workpapers.	\$180.00	1.5	\$270.00
Brown, Erin	Document Deloitte's use of specialist within the PG&E engagement.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's review of electric usage variances within the billing process for control purposes.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	2.0	\$360.00
Brown, Erin	Meeting with L. Schloetter (D&T), N. Nguyen, L. Crawford (PG&E) to discuss the review of electric usage variances within the billing process.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) related to electric billings control walkthrough.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/20/2019				
Cochran, James	Review interim general information technology workpaper on SAP system controls.	\$380.00	0.5	\$190.00
Fannin, Sam	Review balancing account control.	\$330.00	1.0	\$330.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) regarding balancing accounts control testing.	\$330.00	0.5	\$165.00
Gillam, Tim	Review regulatory balancing account testing around completeness of rate orders.	\$380.00	1.5	\$570.00
Hamner, Jack	Prepare the design and implementation documentation for the treasure debt reconciliation and footnote disclosure controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the substantive analytic to test the company's cost of electricity balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Review Category A regulatory assets reconciliation control workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) regarding balancing accounts control testing.	\$230.00	0.5	\$115.00
K, Kavya	Update audit status for information technology control testing.	\$200.00	1.0	\$200.00
K, Kavya	Track open versus received audit requests for information technology control testing.	\$200.00	1.0	\$200.00
K, Kavya	Track open versus received audit requests for information technology control testing.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Continue to document evaluation of exceptions identified in general information technology control testing.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Document audit consideration around control exceptions identified.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte), C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00

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December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/20/2019				
Long, Brittany	Meeting with W. Kipkirui (Deloitte), C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim testing workpaper on change management control in SAP system.	\$290.00	1.0	\$290.00
Schloetter, Lexie	Document substantive analytic over electric revenue.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Close notes on the regulatory accounting document control.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) related to electric billings control walkthrough.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Prepare for billings control walkthrough related to year end selections.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with E. Brown (D&T), N. Nguyen, L. Crawford (PG&E) to discuss the review of electric usage variances within the billing process.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to update documentation on balancing account controls testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with S. Fannin, J. Hamner (Deloitte) regarding balancing accounts control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on balancing account controls.	\$200.00	3.5	\$700.00
Uy, Rycel	Prepare benefits confirms to be sent to external actuary.	\$200.00	2.0	\$400.00
Uy, Rycel	Update documentation for benefits controls testing.	\$200.00	1.0	\$200.00
12/23/2019				
Kipkirui, Winnie	Meeting with B.Long, S. Misra, F. Mohamed (Deloitte) and S. Yue (PG&E) to discuss SAP BW reports related to budgeting.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/23/2019				
Kipkirui, Winnie	Meeting with B. Long (Deloitte), R. Respicio (PG&E) to discuss Oracle identity management system's functionality with connected systems.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Perform year-end password configuration controls to document the control operating effectiveness of Active Directory network.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Perform year-end password configuration controls to document the control operating effectiveness of Oracle identity management system's connected systems.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document mitigating controls identified for SAP's control exceptions relating to access security control.	\$230.00	3.0	\$690.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte), R. Respicio (PG&E) to discuss Oracle identity management system's functionality with connected systems.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with S. Yue (PG&E) to review report logics from reports generated from SAP's business warehouse.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Compare system access given in SAP system against employees' roles and functions.	\$290.00	2.0	\$580.00
12/24/2019				
Kipkirui, Winnie	Document mitigating controls for SAP system's control exceptions identified around access security control.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document year-end privileged access controls for Meter Data Management System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end privileged access controls for Ariba Application.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document depreciation control for fixed asset tracking system at PG&E.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
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2019 Audit Services

12/24/2019

Kipkirui, Winnie	Review change management control for common control around billing application.	\$230.00	1.0	\$230.00
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12/31/2019

Martin, Blake	Attend the December Month End Potential Adjustment Report meeting with D. Thomason, S. Hunter, P. Sue, A. Duran, N. Riojas (PG&E).	\$230.00	1.5	\$345.00
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Subtotal for 2019 Audit Services:

1,328.6 \$304,234.00

2020 Audit Services

12/02/2019

Azebu, Matt	Respond to questions from F. Chang (PG&E) regarding 2020 audit engagement letters.	\$230.00	1.0	\$230.00
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12/09/2019

Azebu, Matt	Update 2020 engagement letters to address notes.	\$230.00	1.0	\$230.00
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12/11/2019

Pemberton, Tricia	Review of 2020 engagement letters for the financial statement audit.	\$380.00	0.5	\$190.00
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12/19/2019

Azebu, Matt	Discuss with A. Chung (PG&E) responses to comments on 2020 engagement letters.	\$230.00	1.5	\$345.00
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Subtotal for 2020 Audit Services:

4.0 \$995.00

AB 1054 Wildfire Fund

12/06/2019

Ncho-Oguie, Jean-Denis	Review regulatory wildfire safety plan and potential revenue mechanism accounting considerations.	\$760.00	2.0	\$1,520.00
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PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
12/13/2019				
Azebu, Matt	Review the legislation related to California legislation on wildfire fund and the requirements with respect to wildfire-related safety expenditures.	\$460.00	2.5	\$1,150.00
Azebu, Matt	Continue to document testing of design of internal controls related to disclosures related to California wildfire fund.	\$460.00	3.5	\$1,610.00
12/16/2019				
Azebu, Matt	Meeting with S. Hunter, M. Gilbert, P. Ong (PG&E), J. Ncho-Oguie, W. Meredith, S. Jasinski (Deloitte) regarding accounting for wildfire safety-related expenditures.	\$460.00	1.0	\$460.00
Jasinski, Samantha	Meeting with S. Hunter, M. Gilbert, P. Ong (PG&E), J. Ncho-Oguie, W. Meredith, M. Azebu (Deloitte) regarding accounting for wildfire safety-related expenditures.	\$580.00	1.0	\$580.00
Meredith, Wendy	Meeting with S. Hunter, M. Gilbert, P. Ong (PG&E), J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding accounting for wildfire safety-related expenditures.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter, M. Gilbert, P. Ong (PG&E), W. Meredith, S. Jasinski, M. Azebu (Deloitte) regarding accounting for wildfire safety-related expenditures.	\$760.00	1.0	\$760.00
12/18/2019				
Jasinski, Samantha	Review memo around accounting for wildfire safety-related expenditures.	\$580.00	2.5	\$1,450.00
Subtotal for AB 1054 Wildfire Fund:			14.5	\$8,290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
12/03/2019				
Jasinski, Samantha	Discussion with A. Chung (PG&E) regarding the Company's approach to assessing the impact of the new credit losses accounting standard.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Research the new credit losses accounting standard and expected applicability to the Company.	\$580.00	2.0	\$1,160.00
12/05/2019				
Jasinski, Samantha	Prepare going concern consultation memorandum.	\$580.00	2.5	\$1,450.00
12/10/2019				
Meredith, Wendy	Research potential independence question related to PG&E audit.	\$760.00	1.0	\$760.00
12/17/2019				
Clark, Brian	Meeting with W. Meredith, S. Jasinski (Deloitte) regarding going concern language to be included in FY19 audit opinions.	\$760.00	0.5	\$380.00
Jasinski, Samantha	Meeting with B. Clark, W. Meredith (Deloitte) regarding going concern language to be included in FY19 audit opinions.	\$580.00	0.5	\$290.00
Meredith, Wendy	Meeting with B. Clark, S. Jasinski (Deloitte) regarding going concern language to be included in FY19 audit opinions.	\$760.00	0.5	\$380.00
12/18/2019				
Jasinski, Samantha	Add additional considerations around consultation documentation for the going concern language.	\$580.00	2.5	\$1,450.00
Meredith, Wendy	Review guidance related to current expected credit loss accounting standard adoption.	\$760.00	0.5	\$380.00
12/19/2019				
Pidgeon, Andrew	Perform accounting research related to application of credit loss accounting guidance to insurance receivables.	\$760.00	0.6	\$456.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
12/20/2019				
Allen, Jana	Research current expected credit loss accounting standard for PG&E.	\$580.00	1.0	\$580.00
Allen, Jana	Meeting with A. Pidgeon, W. Meredith, M. Azebu (Deloitte) to discuss current expected credit loss accounting standard adoption.	\$580.00	0.5	\$290.00
Meredith, Wendy	Meeting with A. Pidgeon, J. Allen, M. Azebu (Deloitte) to discuss current expected credit loss accounting standard adoption.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Meeting with J. Allen, W. Meredith, M. Azebu (Deloitte) to discuss current expected credit loss accounting standard adoption.	\$760.00	0.5	\$380.00
Subtotal for Accounting Consultations:			14.1	\$8,916.00

California Wildfires

12/03/2019				
Azebu, Matt	Discussion with B. Martin, W. Meredith (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Martin, Blake	Discussion with M. Azebu, W. Meredith (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Meredith, Wendy	Discussion with B. Martin, M. Azebu (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$760.00	1.0	\$760.00
12/04/2019				
Azebu, Matt	Discussion with B. Martin, W. Meredith (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Azebu, Matt	Develop approach for auditing year-end wildfire liabilities in preparation for meeting with W. Meredith (Deloitte).	\$460.00	3.0	\$1,380.00
Azebu, Matt	Revise documentation of risk assessment related to wildfire liabilities based on developments in settlement discussions through December.	\$460.00	3.0	\$1,380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
12/04/2019				
Martin, Blake	Discussion with W. Meredith, M. Azebu (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Meredith, Wendy	Discussion with B. Martin, M. Azebu (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$760.00	1.0	\$760.00
12/09/2019				
Gillam, Tim	Discuss with D. Thomason (PG&E) the impact of the agreement on the wildfire liability and disclosures.	\$760.00	1.0	\$760.00
Jasinski, Samantha	Review agreement between PG&E and individual claimants relating to 2017 and 2018 California Wildfires.	\$580.00	2.0	\$1,160.00
Martin, Blake	Summarize PG&E settlement with fire victim individuals.	\$460.00	0.5	\$230.00
12/11/2019				
Martin, Blake	Review the Orders Instituting Investigation from prior years to use as reference in drafting current wildfire related memoranda.	\$460.00	0.5	\$230.00
12/16/2019				
Azebu, Matt	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), T. Gillam, W. Meredith, B. Martin (Deloitte) to discuss status of settlement discussions and impact on year-end wildfire liabilities.	\$460.00	0.5	\$230.00
Azebu, Matt	Review the regulatory filings related to the Company's future wildfire mitigation plans for potential accounting considerations for 2019 audit.	\$460.00	2.0	\$920.00
Azebu, Matt	Document risk assessment considerations related to the wildfire claims from federal and state entities and the resulting wildfire liabilities based on the amended plan of reorganization filed with the bankruptcy court.	\$460.00	2.5	\$1,150.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
12/16/2019				
Gillam, Tim	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), W. Meredith, M. Azebu, B. Martin (Deloitte) to discuss status of settlement discussions and impact on year-end wildfire liabilities.	\$760.00	0.5	\$380.00
Martin, Blake	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss status of settlement discussions and impact on year-end wildfire liabilities.	\$460.00	0.5	\$230.00
Meredith, Wendy	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), T. Gillam, M. Azebu, B. Martin (Deloitte) to discuss status of settlement discussions and impact on year-end wildfire liabilities.	\$760.00	0.5	\$380.00
12/18/2019				
Azebu, Matt	Review the Form 8-K filed by the Company related to the settlement agreement entered into in connection with the order instituting investigation into wildfire matters.	\$460.00	2.5	\$1,150.00
12/19/2019				
Gillam, Tim	Meeting with W. Meredith, J. Ncho-Oguie, T. Kilkenny, T. Pemberton, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	1.0	\$760.00
Hensel, Julia	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, T. Kilkenny, T. Pemberton, A. Scott (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
12/19/2019				
Kilkenny, Tom	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, T. Pemberton, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with T. Gillam, J. Ncho-Oguie, T. Kilkenny, T. Pemberton, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, W. Meredith, T. Kilkenny, T. Pemberton, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
Pemberton, Tricia	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, T. Kilkenny, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
Scott, Adam	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, T. Kilkenny, T. Pemberton, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
12/30/2019				
Gillam, Tim	Review risk assessment documentation for wildfire liabilities.	\$760.00	2.0	\$1,520.00
Subtotal for California Wildfires:			31.0	\$17,500.00

Lease Accounting Services

12/03/2019				
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss testing approaches for lease accounting controls and system automated controls.	\$325.00	0.5	\$162.50

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Lease Accounting Services</i>				
12/03/2019				
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss testing approaches for lease accounting controls and system automated controls.	\$295.00	0.5	\$147.50
12/05/2019				
Kipkirui, Winnie	Review lease workpapers in preparation of year-end procedures for roll forward testing.	\$265.00	0.8	\$212.00
12/06/2019				
Kipkirui, Winnie	Perform understanding of data migration testing performed for the implementation of fixed asset tracking system for leases in FY'19.	\$265.00	3.0	\$795.00
12/17/2019				
Azebu, Matt	Review the updated documentation in internal controls related to leases including clear notes to same.	\$265.00	3.5	\$927.50
Subtotal for Lease Accounting Services:			8.3	\$2,244.50

Post Bankruptcy Matters

12/02/2019				
Brown, Aaron	Discussion with B. Martin (Deloitte) regarding Bankruptcy Control testing approaches and documentation.	\$580.00	0.5	\$290.00
Martin, Blake	Close notes within the Bankruptcy Memorandum Annotative workpapers.	\$460.00	1.0	\$460.00
Martin, Blake	Discussion with A. Brown (Deloitte) regarding Bankruptcy Control testing approaches and documentation.	\$460.00	0.5	\$230.00
12/03/2019				
Azebu, Matt	Discussion with D. Thomason (PG&E), G. Hort (Lazard), D. Haaren (Cravath), T. Gillam, W. Meredith (Deloitte) regarding accounting considerations related to a tax benefits monetization transaction.	\$460.00	0.5	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
12/03/2019				
Gillam, Tim	Discussion with D. Thomason (PG&E), G. Hort (Lazard), D. Haaren (Cravath), W. Meredith, M. Azebu (Deloitte) regarding accounting considerations related to a tax benefits monetization transaction.	\$760.00	0.5	\$380.00
Martin, Blake	Draft the Bankruptcy Journal Entry Review and Approval Control.	\$460.00	4.5	\$2,070.00
Meredith, Wendy	Discussion with D. Thomason (PG&E), G. Hort (Lazard), D. Haaren (Cravath), T. Gillam, M. Azebu (Deloitte) regarding accounting considerations related to a tax benefits monetization transaction.	\$760.00	0.5	\$380.00
12/04/2019				
Azebu, Matt	Discussion with B. Martin, W. Meredith (Deloitte) regarding approach for testing internal controls related to the bankruptcy journal entry process.	\$460.00	0.5	\$230.00
Martin, Blake	Draft the Bankruptcy Journal Entry Review and Approval Control.	\$460.00	6.0	\$2,760.00
Martin, Blake	Discussion with W. Meredith, M. Azebu (Deloitte) regarding approach for testing internal controls related to the bankruptcy journal entry process.	\$460.00	0.5	\$230.00
Meredith, Wendy	Discussion with B. Martin, M. Azebu (Deloitte) regarding approach for testing internal controls related to the bankruptcy journal entry process.	\$760.00	0.5	\$380.00
12/05/2019				
Allen, Jana	Research accounting considerations for tax receivable agreements financing the plan of reorganization.	\$580.00	0.5	\$290.00
Allen, Jana	Discussion with A. Pidgeon, W. Meredith, M. Azebu (Deloitte) regarding accounting considerations for tax receivable agreements financing the plan of reorganization.	\$580.00	0.5	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
12/05/2019				
Azebu, Matt	Discussion with A. Pidgeon, J. Allen, W. Meredith (Deloitte) regarding accounting considerations for tax receivable agreements financing the plan of reorganization.	\$460.00	0.5	\$230.00
Martin, Blake	Draft Bankruptcy Journal Entry Review and Approval Control.	\$460.00	1.0	\$460.00
Meredith, Wendy	Discussion with A. Pidgeon, J. Allen, M. Azebu (Deloitte) regarding accounting considerations for tax receivable agreements financing the plan of reorganization.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Discussion with J. Allen, W. Meredith, M. Azebu (Deloitte) regarding accounting considerations for tax receivable agreements financing the plan of reorganization.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Review backstop commitment relative to updated tax receivable agreement provisions.	\$760.00	1.0	\$760.00
12/06/2019				
Martin, Blake	Discussion with J. Garboden (PGE), W. Meredith (Deloitte) regarding to the Liabilities Subject to Compromise Analytical Review control testing approach.	\$460.00	0.5	\$230.00
Martin, Blake	Close notes with the Bankruptcy Accounting and Liabilities Subject to Compromise company memorandums.	\$460.00	1.0	\$460.00
Meredith, Wendy	Discussion with J. Garboden (PGE), B. Martin (Deloitte) regarding to the Liabilities Subject to Compromise Analytical Review control testing approach.	\$760.00	0.5	\$380.00
12/09/2019				
Gillam, Tim	Discuss with D. Thomason (PG&E) the accounting for the impacts of the wildfire settlement as it relates to bankruptcy plans.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
12/10/2019				
Gillam, Tim	Review the update bankruptcy agreements/plans.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Meeting with J. Wells (PG&E) to discuss accounting consideration around the bankruptcy plans.	\$760.00	1.5	\$1,140.00
Martin, Blake	Draft the Bankruptcy Journal Entry Control workpaper.	\$460.00	2.0	\$920.00
12/11/2019				
Martin, Blake	Draft the Bankruptcy Journal Entry Control workpaper.	\$460.00	2.0	\$920.00
12/12/2019				
Azebu, Matt	Review the amended plan of reorganization filed with the bankruptcy court on 12/12/2019.	\$460.00	2.0	\$920.00
Boyce, Kyle	Close notes on the reorganization substantive testing workpaper.	\$350.00	3.5	\$1,225.00
Meredith, Wendy	Meet with J. Garboden (PG&E) to discuss bankruptcy accounting matters relevant to 2019 audit.	\$760.00	1.0	\$760.00
12/18/2019				
Gillam, Tim	Review PG&E bankruptcy plan to understand the terms and conditions set out in the plan.	\$760.00	2.5	\$1,900.00
Meredith, Wendy	Meeting with J. Garboden, S. Hunter (PG&E), S. Jasinski (Deloitte) to discuss accounting for prepetition interest.	\$760.00	0.5	\$380.00
12/19/2019				
Gillam, Tim	Prepare discussion points around the review of bankruptcy plan.	\$760.00	2.0	\$1,520.00
12/23/2019				
Arkin, Steven	Research tax treatment for certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
12/23/2019				
Yuen, Jennifer	Call with E. Min (PG&E) to discuss tax deduction implications on certain expenses incurred related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$460.00	0.8	\$368.00
12/24/2019				
Arkin, Steven	Continue to research tax treatment for certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	0.5	\$380.00
12/27/2019				
Arkin, Steven	Research tax treatment for certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
12/30/2019				
Arkin, Steven	Continue to research tax treatment for certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
Subtotal for Post Bankruptcy Matters:			46.3	\$26,493.00

Preparation of Fee Applications

12/02/2019				
Gutierrez, Dalia	Prepare fee detail in preparation for the October monthly.	\$200.00	4.0	\$800.00
12/03/2019				
Gutierrez, Dalia	Review October fee detail for monthly application.	\$200.00	1.0	\$200.00
12/04/2019				
Gutierrez, Dalia	Review October fee detail for monthly fee application.	\$200.00	1.5	\$300.00
Gutierrez, Dalia	Prepare August monthly fee statement.	\$200.00	1.7	\$340.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/04/2019				
Jin, Yezi	Edit the August'19 monthly fee filling to the bankruptcy court.	\$330.00	0.2	\$66.00
12/05/2019				
Gutierrez, Dalia	Prepare October fee detail in preparation for monthly fee application.	\$200.00	4.5	\$900.00
Gutierrez, Dalia	Continue to provide October fee detail in preparation for monthly fee application.	\$200.00	3.5	\$700.00
12/06/2019				
Gutierrez, Dalia	Prepare October fee detail in preparation for monthly fee application.	\$200.00	4.0	\$800.00
Gutierrez, Dalia	Continue to prepare October fee detail in preparation for monthly fee application.	\$200.00	4.0	\$800.00
12/09/2019				
Gutierrez, Dalia	Review October fee detail in preparation for monthly fee application.	\$200.00	2.0	\$400.00
Gutierrez, Dalia	Continue to review October fee detail in preparation for monthly fee application.	\$200.00	2.5	\$500.00
Gutierrez, Dalia	Continue to review October fee detail in preparation for monthly fee application.	\$200.00	3.5	\$700.00
12/11/2019				
Jin, Yezi	Review detailed description of time detail to prepare the September'19 bankruptcy fee filing.	\$330.00	1.8	\$594.00
12/12/2019				
Gutierrez, Dalia	Provide final comments to October fee detail in preparation for the monthly fee application.	\$200.00	6.5	\$1,300.00
Gutierrez, Dalia	Review October expense detail in preparation for the monthly fee application.	\$200.00	0.5	\$100.00
Jin, Yezi	Edit the fee detail for the September 2019 bankruptcy invoice filling.	\$330.00	2.3	\$759.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/12/2019				
Jin, Yezi	Review time detail for the September 2019 bankruptcy invoice filing.	\$330.00	3.0	\$990.00
12/16/2019				
Gutierrez, Dalia	Email correspondence with S. Jasinski, M. Azebu (Deloitte) regarding status of September feedback and first interim category descriptions.	\$200.00	0.5	\$100.00
Gutierrez, Dalia	Begin review of November fee detail in preparation for monthly fee application.	\$200.00	1.5	\$300.00
Jin, Yezi	Continue to review description of time detail to conform with reporting requirement for the filing for the September'19 bankruptcy billing.	\$330.00	3.0	\$990.00
Jin, Yezi	Continue to prepare the time detail to conform with reporting requirement for the filing for the September'19 bankruptcy billing.	\$330.00	5.7	\$1,881.00
Jin, Yezi	Prepare the time detail to conform with reporting requirement for the filing for the September'19 bankruptcy billing.	\$330.00	2.5	\$825.00
12/17/2019				
Gutierrez, Dalia	Prepare September monthly fee application.	\$200.00	2.5	\$500.00
Gutierrez, Dalia	Prepare exhibits for the September monthly fee application.	\$200.00	3.5	\$700.00
Jin, Yezi	Finalize the review of time detail for the filing for the September'19 bankruptcy billing.	\$330.00	3.0	\$990.00
12/18/2019				
Gutierrez, Dalia	Prepare exhibits for the September monthly fee application.	\$200.00	4.0	\$800.00
Gutierrez, Dalia	Finalize first draft of the September fee statement, including exhibits.	\$200.00	3.3	\$660.00
Subtotal for Preparation of Fee Applications:			76.0	\$17,995.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
12/02/2019				
Ncho-Oguie, Jean-Denis	Review Regulatory Assets Class C Wildfire Risk Assessment.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review Regulatory Assets Class A wildfire Risk Assessment.	\$760.00	1.0	\$760.00
Schloetter, Lexie	Prepare for discussion related to fire regulatory asset risk assessment meeting.	\$390.00	0.5	\$195.00
12/03/2019				
Jasinski, Samantha	Discussion with J. Ncho-Oguie, L. Schloetter (Deloitte) to discuss audit testing approach and risk assessment for Wildfire Regulatory Assets.	\$580.00	1.0	\$580.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, L. Schloetter (Deloitte) to discuss audit testing approach and risk assessment for Wildfire Regulatory Assets.	\$760.00	1.0	\$760.00
Schloetter, Lexie	Discussion with J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss audit testing approach and risk assessment for Wildfire Regulatory Assets.	\$390.00	1.0	\$390.00
12/12/2019				
Schloetter, Lexie	Close notes on the workpaper related to the risk of material misstatements for wildfire related regulatory assets.	\$390.00	2.0	\$780.00
12/16/2019				
Schloetter, Lexie	Close notes related to risk of material misstatements for wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Close notes related to risk of material misstatements for wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
12/17/2019				
Schloetter, Lexie	Document the various classifications of costs associated with regulatory assets for the fire safety plan.	\$390.00	4.0	\$1,560.00
Schloetter, Lexie	Document regulatory asset control related to the review over fire safety plan regulatory asset costs.	\$390.00	4.0	\$1,560.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
12/18/2019				
Gillam, Tim	Review the California Public Utilities Commission proposed settlement agreement.	\$760.00	2.0	\$1,520.00
Schloetter, Lexie	Document the various classifications of costs associated with regulatory assets for the fire safety plan.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Perform research related to the settlement between the company and the regulators related to wildfire costs.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Close notes related to risk of material misstatements for wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
12/19/2019				
Azebu, Matt	Review documentation of inherent risk assessment considerations related to wildfire-related regulatory assets.	\$460.00	2.5	\$1,150.00
Gillam, Tim	Review the proposed California Public Utilities Commission settlement.	\$760.00	2.0	\$1,520.00
Kilkenny, Tom	Discussion with J. Ncho-Oguie, T. Pemberton (Deloitte) to discuss application of accounting due to regulatory settlements.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with T. Pemberton, T. Kilkenny (Deloitte) to discuss application of accounting due to regulatory settlements.	\$760.00	1.0	\$760.00
Pemberton, Tricia	Discussion with J. Ncho-Oguie, T. Kilkenny (Deloitte) to discuss application of accounting due to regulatory settlements.	\$760.00	1.0	\$760.00
Schloetter, Lexie	Close notes related to risk of material misstatements for wildfire related regulatory assets.	\$390.00	2.0	\$780.00
Schloetter, Lexie	Perform research related to the settlement between the company and the regulators related to wildfire costs.	\$390.00	1.0	\$390.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
12/20/2019				
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) to discuss audit testing approach and risk assessment for application of accounting guidance for regulatory settlements.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) to discuss audit testing approach and risk assessment for application of accounting guidance for regulatory settlements.	\$760.00	1.0	\$760.00
Schloetter, Lexie	Document regulatory asset control related to the review over fire safety plan regulatory asset costs.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with C. Wong (PG&E) related to the fire regulatory asset costs examination control process.	\$390.00	0.5	\$195.00
Subtotal for Regulatory Accounting:			47.5	\$23,515.00
Total			1,570.3	\$410,182.50

Recapitulation

Name	Rate	Hours	Fees
Arkin, Steven	\$760.00	3.5	\$2,660.00
Clark, Brian	\$760.00	0.5	\$380.00
Gillam, Tim	\$760.00	19.0	\$14,440.00
Hensel, Julia	\$760.00	0.5	\$380.00
Kilkenny, Tom	\$760.00	1.5	\$1,140.00
Meredith, Wendy	\$760.00	10.0	\$7,600.00
Ncho-Oguie, Jean-Denis	\$760.00	9.0	\$6,840.00
Pemberton, Tricia	\$760.00	1.5	\$1,140.00
Pidgeon, Andrew	\$760.00	2.6	\$1,976.00
Scott, Adam	\$760.00	0.5	\$380.00
Allen, Jana	\$580.00	2.5	\$1,450.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Recapitulation

Name	Rate	Hours	Fees
Brown, Aaron	\$580.00	0.5	\$290.00
Jasinski, Samantha	\$580.00	15.0	\$8,700.00
Azebu, Matt	\$460.00	28.5	\$13,110.00
Martin, Blake	\$460.00	22.5	\$10,350.00
Yuen, Jennifer	\$460.00	0.8	\$368.00
Schloetter, Lexie	\$390.00	31.5	\$12,285.00
Basilico, Ellen	\$380.00	1.5	\$570.00
Cochran, James	\$380.00	6.5	\$2,470.00
Donahue, Nona	\$380.00	2.0	\$760.00
Gillam, Tim	\$380.00	11.0	\$4,180.00
Kilkenny, Tom	\$380.00	3.3	\$1,254.00
Meredith, Wendy	\$380.00	7.0	\$2,660.00
Ncho-Oguie, Jean-Denis	\$380.00	16.0	\$6,080.00
Pemberton, Tricia	\$380.00	1.5	\$570.00
Boyce, Kyle	\$350.00	3.5	\$1,225.00
Dugan, Anne	\$330.00	13.5	\$4,455.00
Fannin, Sam	\$330.00	29.5	\$9,735.00
Giamanco, Patrick	\$330.00	13.0	\$4,290.00
Jin, Yezi	\$330.00	21.5	\$7,095.00
Leonard, Allison	\$330.00	2.0	\$660.00
Potts, John	\$330.00	0.5	\$165.00
Giamanco, Patrick	\$325.00	0.5	\$162.50
Long, Brittany	\$295.00	0.5	\$147.50
Brown, Aaron	\$290.00	7.5	\$2,175.00
Jasinski, Samantha	\$290.00	91.0	\$26,390.00
Kamra, Akanksha	\$290.00	3.0	\$870.00
Long, Brittany	\$290.00	27.5	\$7,975.00
Misra, Saurabh	\$290.00	32.0	\$9,280.00
Azebu, Matt	\$265.00	3.5	\$927.50

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

December 01, 2019 - December 31, 2019

Recapitulation

Name	Rate	Hours	Fees
Kipkirui, Winnie	\$265.00	3.8	\$1,007.00
Adams, Haley	\$230.00	4.0	\$920.00
Azebu, Matt	\$230.00	87.5	\$20,125.00
Fazil, Mohamed	\$230.00	33.5	\$7,705.00
Goswami, Pratiti	\$230.00	0.5	\$115.00
Hamner, Jack	\$230.00	117.0	\$26,910.00
Hennessy, Vincent	\$230.00	8.0	\$1,840.00
Kipkirui, Winnie	\$230.00	128.3	\$29,509.00
Martin, Blake	\$230.00	70.0	\$16,100.00
Morley, Carlye	\$230.00	0.5	\$115.00
Rice, Blake	\$230.00	14.5	\$3,335.00
Varshney, Swati	\$230.00	1.0	\$230.00
Yuen, Jennifer	\$230.00	1.0	\$230.00
Alfahhad, Abdulrahman	\$200.00	59.5	\$11,900.00
Bhattacharya, Ayush	\$200.00	30.0	\$6,000.00
Gutierrez, Dalia	\$200.00	54.5	\$10,900.00
K, Kavya	\$200.00	39.0	\$7,800.00
Nambiar, Sachin	\$200.00	28.2	\$5,640.00
Schloetter, Lexie	\$200.00	23.0	\$4,600.00
Uy, Rycel	\$200.00	114.0	\$22,800.00
Boyce, Kyle	\$180.00	117.0	\$21,060.00
Brown, Erin	\$180.00	116.5	\$20,970.00
Carson, George	\$180.00	9.0	\$1,620.00
Chopra, Harshita	\$180.00	39.0	\$7,020.00
Mahajan, Madhav	\$180.00	12.0	\$2,160.00
Sharma, Ashish	\$180.00	10.5	\$1,890.00
Maraju, Bhaskar I-pa	\$120.00	0.8	\$96.00